

Spring Valley CCSD #99 October 2020 Board Meeting

Wednesday, October 21, 2020 7:00 PM

John F. Kennedy School, Kennedy Center, 999 N Strong Ave, Spring Valley,
Illinois 61362

1. Roll Call	
2. Pledge of Allegiance	
3. Approval of Agenda	3
4. Introduction/Recognition of Special Guests	
5. Public Comment, Correspondence and Announcements	
6. Consent Agenda	
A. Approval of September 16, 2020 Regular Meeting Minutes	4
B. Approval of the Financial Report	8
C. Approval of the Treasurer's Report	43
D. Approval of District Bills	45
E. Approval of Imprest Fund Expenditures	52
F. Approval of Activity Fund Expenditures	53
7. Discussion Items	
A. FY20 Independent Audit & Financial Report Presentation	54
B. Cash Flow & Budget Watch	126
C. COVID-19 Plan	128
8. Administrative Reports	
A. Assistant Principal Report	
B. Principal Report	
C. Superintendent Report	
9. Action Items	
A. Adopt a Resolution Regarding the Working Cash Partial Abatement of \$20,000 and Transfer to the IMRF/SS Fund	
B. Accept FY20 Audit as Presented	

C. Approve FY21 Risk Management Plan	129
10. Executive Session - Reference: 5 ILCS 120 (c) 1,11,14	
Sienza - No news	
Penny - No news	
Johnson Grievance - When we go into closed session we will hold the hearing at that time	
Heiden grievance -	
A. Johnson Hearing	
B. Heiden Greivance	131
C. Penny R. - No News	
D. K. Sienza - Human Rights Fact Finding meeting November 18	
11. Possible Action After Closed Session	
A. Approve Closed Session Minutes for October	
B. Approve the FY21 Superintendent Goals	134
C. Approve the 4-year Retirement Request for Scott Sebastian	
12. Adjournment	

Board Secretary

SPRING VALLEY COMMUNITY CONSOLIDATED SCHOOL DISTRICT #99
NOTICE OF PUBLIC HEARING & REGULAR MEETING OF THE BOARD OF EDUCATION
KENNEDY CENTER, JOHN F. KENNEDY SCHOOL (Also available through Zoom)
999 NORTH STRONG AVENUE, SPRING VALLEY, IL 61362
WEDNESDAY, OCTOBER 21, 2020, 7:00 P.M.

Note: Other items may be added to the agenda.

Posted: October 16, 2020

AGENDA

- 1. ROLL CALL**
- 2. PLEDGE OF ALLEGIANCE**
- 3. APPROVAL OF AGENDA**
- 4. INTRODUCTION/RECOGNITION OF SPECIAL GUESTS**
- 5. PUBLIC COMMENT, CORRESPONDENCE, AND ANNOUNCEMENTS**
- 6. CONSENT AGENDA**
 - A. Approval of September 16, 2020 Regular Meeting Minutes
 - B. Approval of the Financial Report
 - C. Approval of the Treasurer's Report
 - D. Approval of District Bills
 - E. Approval of Imprest Fund Expenditures
 - F. Approval of Activity Fund Expenditures
- 7. DISCUSSION ONLY ITEMS**
 - A. FY20 Independent Audit & Financial Report Presentation
 - B. Cash Flow & Budget Watch
 - C. COVID-19 Plan
- 8. ADMINISTRATIVE REPORTS**
 - A. Assistant Principal Report
 - B. Principal Report
 - C. Superintendent Report
- 9. ACTION ITEMS**
 - A. Adopt a Resolution Regarding the Working Cash Partial Abatement of \$20,000 and Transfer to the IMRF/SS Fund
 - B. Accept FY20 Audit as Presented
 - C. Approve FY21 Risk Management Plan
- 10. EXECUTIVE SESSION - Reference: 5 ILCS 120 (c) 1,11,14**
- 11. POSSIBLE ACTION AFTER CLOSED SESSION**
- 12. ADJOURNMENT**

**SPRING VALLEY COMMUNITY CONSOLIDATED SCHOOL DISTRICT #99
PUBLIC HEARING & REGULAR MEETING OF THE BOARD OF EDUCATION
KENNEDY CENTER, JOHN F. KENNEDY SCHOOL (Also available through Zoom)
999 NORTH STRONG AVENUE, SPRING VALLEY, IL 61362
WEDNESDAY, SEPTEMBER 16, 2020, 7:00 P.M.**

BUDGET HEARING AGENDA

Open Public Hearing **7:00 pm**

1. **ROLL CALL:** Board of Education Members Present: Ray Nolasco, Trisha Harrison-ZOOM, Ted Urbanski, Jim Faletti, Lindsay Ferrari, Jen Diaz-ZOOM and Tina Pienta
Other Guests Present: Todd Stachowiak-ZOOM, Lisa Ponce-ZOOM, Bryan Dickson-ZOOM, Amy Cacciatori-ZOOM, Leslie Johnson-ZOOM, Greg Walder-ZOOM, Tricia Burkart and Amanda Pellegrini.
2. **PLEDGE OF ALLEGIANCE**
3. **HEARING FOR THE FY21 BUDGET & PUBLIC PRESENTATION**
4. **CLOSE PUBLIC BUDGET HEARING** **7:11 pm**

WAIVER HEARING AGENDA

Open Waiver Hearing: **7:12 pm**

1. **ROLL CALL-Board of Education Members Present:** Ray Nolasco, Trisha Harrison-ZOOM, Ted Urbanski, Jim Faletti, Lindsay Ferrari, Jen Diaz-ZOOM and Tina Pienta
Other Guests Present: Todd Stachowiak-ZOOM, Lisa Ponce-ZOOM, Bryan Dickson-ZOOM, Amy Cacciatori-ZOOM, Leslie Johnson-ZOOM, Greg Walder-ZOOM, Tricia Burkart and Amanda Pellegrini.
2. **HEARING FOR HOLIDAY MODIFICATION**
Section 24-2 of the School Code provides that a school board or other eligible entity is authorized to hold school or schedule teachers' institutes, parent-teacher conferences, or staff development activities (including school improvement and in-service training) on the following legal school holidays:
 - The birthday of Dr. Martin Luther King, Jr. (third Monday in January);
 - The birthday of President Abraham Lincoln (February 12);
 - The birthday of Casimir Pulaski (first Monday in March);
 - Columbus Day (second Monday in October); and
 - Veterans' Day (November 11) * (see below)
3. **CLOSE PUBLIC WAIVER HEARING** **7:13 pm**

AGENDA

7:14 pm

1. **ROLL CALL** -Board of Education Members Present: Ray Nolasco, Trisha Harrison-ZOOM, Ted Urbanski, Jim Faletti, Lindsay Ferrari, Jen Diaz-ZOOM and Tina Pienta
Other Guests Present: Todd Stachowiak-ZOOM, Lisa Ponce-ZOOM, Bryan Dickson-ZOOM, Amy Cacciatori-ZOOM, Leslie Johnson-ZOOM, Greg Walder-ZOOM, Tricia Burkart and Amanda Pellegrini.

2. **APPROVAL OF AGENDA**

MOTION by Ferrari seconded by Urbanski that the Board of Education approve the agenda.

Roll Call: Ferrari, Urbanski, Harrison, Faletti, Diaz, Pienta and Nolasco all voted aye. No nays. Motion carried.

3. **INTRODUCTION/RECOGNITION OF SPECIAL GUESTS**

4. **PUBLIC COMMENT, CORRESPONDENCE, AND ANNOUNCEMENTS**

5. **CONSENT AGENDA**

- A. **Approval of August 12, 2020 Regular Meeting Minutes**

- B. **Approval of the Financial Report**

- C. **Approval of the Treasurer's Report**

- D. **Approval of District Bills**

- E. **Approval of Imprest Fund Expenditures**

- F. **Approval of Activity Fund Expenditure**

MOTION by Ferrari seconded by Faletti that the Board of Education approve the Consent Agenda.

Roll Call: Ferrari, Faletti, Harrison, Urbanski, Diaz, Pienta and Nolasco all voted aye. No nays. Motion carried.

6. **DISCUSSION ONLY ITEMS**

- A. **Building Renovation Project** – We received our Occupancy Permit. Everything is up to Code.

- B. **Cash Flow** – Received tax money for the School Year.

7. **ADMINISTRATIVE REPORTS**

- A. **Assistant Principal Report** –Getting everyone back into the swing of things; social distancing is going well. We currently have 622 students enrolled; 200 are remote learners. No discipline issues as this time. Working with the counselors on the students who are not doing their work. Handbook additions include sections on remote learning, video surveillance, medical cannabis and parental consent regarding police officers speaking with students.

- B. **Principal Report-Digital Equity** Grant; applied for \$55,000 approved for \$62,613 this will pay for iPads and wiring the parking lot for Wi-Fi.

Will know by the end of the month regarding the H2O On the Go Grant for water bottle filling stations in the north.

Meal distribution will now be on Friday along with packet pick up.

Arrival-If temp is over 100, the temperature will be taken with another thermometer. If it's still high, they can wait a few minutes and have it taken with a third thermometer.

Setting up a form for staff self-certification.

- C. **Superintendent Report** – Lighting grant- we are receiving \$1500. We will be going with Board Book to replace the Blog; everything will be stored on a safe sight.

8. **ACTION ITEMS**

- A. **Approve the Revised 2020-2021 Calendar** –

MOTION by Faletti seconded by Pienta that the Board of Education approve the revised 202-2021 calendar.

Roll Call: Faletti, Pienta, Harrison, Urbanski, Ferrari, Diaz and Nolasco all voted aye. No nays. Motion carried.

B. Approve the Updated Student Handbook

MOTION by Ferrari seconded by Urbanski that the Board of Education approve the updated Student Handbook.

Roll Call: Ferrari, Urbanski, Harrison, Faletti, Ferrari, Diaz, Pienta and Nolasco all voted aye. No nays. Motion carried.

C. Adopt FY21 Budget as Presented

MOTION by Ferrari seconded by Urbanski that the Board of Education adopt FY21 Budget as presented.

Roll Call: Ferrari, Urbanski, Harrison, Faletti, Diaz, Pienta and Nolasco all voted aye. No nays. Motion carried.

D. Approve June and August Board Policy Updates

MOTION by Ferrari seconded by Faletti that the Board of Education approve June and August Board Policy Updates.

Roll Call: Ferrari, Faletti, Harrison, Urbanski, Diaz, Pienta and Nolasco all voted aye. No nays. Motion carried.

E. Approve FY21 Health Insurance Plan for Oct.1 through September 30

MOTION by Urbanski seconded by Ferrari that the Board of Education approve FY21 Health Insurance Plan for Oct. 1 through September 30.

Roll Call: Urbanski, Ferrari, Harrison, Faletti, Diaz, Pienta and Nolasco all voted aye. No nays. Motion carried.

F. Authorize School Recognition Application for Kennedy School

MOTION by Faletti seconded by Ferrari that the Board of Education authorize School Recognition Application for Kennedy School.

Roll Call Faletti, Ferrari, Harrison, Urbanski, Diaz, Pienta and Nolasco all voted aye. No nays. Motion carried.

G. Authorize the Posting of FY20 Salaries by October 1, Public Act 96-0434

MOTION by Urbanski seconded by Pienta that the Board of Education authorize the posting of FY20 Salaries by October 1, Public Act 96-0434.

Roll Call: Urbanski, Pienta, Harrison. Faletti, Ferrari, Diaz and Nolasco all voted aye. No nays. Motion carried.

H. Approve the FY21 Evidence Based Funding Plan

MOTION by Ferrari seconded by Faletti that the Board of Education approve the FY21 Evidence Based Funding Plan.

Roll Call: Ferrari, Faletti, Harrison, Urbanski, Diaz, Pienta and Nolasco all voted aye. No nays. Motion carried.

I. Approve Waiver Holiday

MOTION by Pienta seconded by Ferrari that the Board of Education approve Waiver Holiday.

Roll Call: Pienta, Ferrari, Harrison, Urbanski, Faletti, Diaz and Nolasco all voted aye. No nays. Motion carried.

9. EXECUTIVE SESSION - Reference: 5 ILCS 120 (c) 1,11,14 [Review of closed session minutes, staff issues, and litigation.]

7:37 pm

MOTION by Ferrari seconded by Urbanski that the Board of Education go into Executive Session

Roll Call: Ferrari, Urbanski, Harrison, Faletti, Diaz, Pienta and Nolasco all voted aye. No nays. Motion carried.

Begin Closed:

7:38 pm

End Closed:

10:15 pm

10. POSSIBLE ACTION AFTER CLOSED SESSION

A. Approve Closed Session Minutes for August

Motion by Ferrari seconded by Urbanski that the Board of Education approve Closed Session Minutes for August.

Roll Call: Ferrari, Urbanski, Harrison, Faletti, Diaz, Pienta and Nolasco all voted aye. No nays.
Motion carried.

B. Approve the hiring of part time custodian –Jessica Adame

MOTION by Pienta seconded by Faletti that the Board of Education approve the hiring of part-time custodian Jessica Adame.

Roll Call: Pienta, Faletti, Harrison, Urbanski, Ferrari, Diaz and Nolasco all voted aye. No nays.
Motion carried.

C. Approve the Teacher Evaluation Memorandum of Understanding

MOTION by Pienta seconded by Urbanski that the Board of Education approve the Teacher Evaluation Memorandum of Understanding.

Roll Call: Pienta, Urbanski, Harrison, Faletti, Ferrari, Diaz and Nolasco all voted aye. No nays.
Motion carried.

D. Approve Maternity Leave for Kate Fiocchi.

MOTION by Ferrari seconded by Pienta that the Board of Education approve the maternity leave for Kate Fiocchi.

Roll Call: Ferrari, Pienta, Harrison, Urbanski, Faletti, Diaz and Nolasco all voted aye. No nays.
Motion carried.

E. Approve termination of Leslie Johnson for reasons discussed in closed session.

MOTION by Urbanski, seconded by Ferrari that the Board of Education approve termination of Leslie Johnson for reasons discussed in closed session.

Roll Call: Urbanski, Ferrari, Harrison, Faletti, Diaz, Pienta and Nolasco all voted aye. No nays.
Motion carried.

11. ADJOURNMENT

10:52 pm

MOTION by Ferrari seconded by Pienta that the Board of Education adjourn the September 16, 2020 Board of Education Meeting.

Roll Call: Ferrari, Pienta, Harrison, Urbanski, Faletti, Diaz and Nolasco all voted aye. No nays. Motion carried.

Attest:

Raymond Nolasco, President

Theodore Urbanski, Secretary

Spring Valley District 99 Expenditure Repo

Printed: 10/6/2020 9:03 AM
Spring Valley CCSD 99

Education Fund 10						
Fund	10	Education Fund				
Function	1110	Regular Programs				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
Education Fund						
Regular Programs						
10-1110-1100-1	REGULAR SALARIES	1,649,097.00	129,249.60	370,644.58	1,278,452.42	26.39
10-1110-1100-10	SEED GRANT SALARIES	0.00	0.00	0.00	0.00	0.00
10-1110-1100-12	INSURANCE STIPEND SALARY	22,000.00	0.00	0.00	22,000.00	0.00
10-1110-1100-20	TITLE II TEACHER SALARY	25,023.00	720.00	720.00	24,303.00	8.83
10-1110-1100-21	HEALTHY COMM GRANT SALARIES	0.00	0.00	0.00	0.00	0.00
10-1110-1500-1	HOME HOSPITAL TUTORING SALARY	0.00	0.00	0.00	0.00	0.00
10-1110-1700-1	SICK DAYS TEACHERS	0.00	0.00	0.00	0.00	0.00
10-1110-2100-1	REGULAR TRS	177,608.00	12,492.32	53,157.87	124,450.13	33.45
10-1110-2100-10	SEED GRANT TRS	0.00	0.00	0.00	0.00	0.00
10-1110-2100-12	INSURANCE NON STIPEND TRS	1,523.00	0.00	0.00	1,523.00	0.00
10-1110-2100-20	TITLE II TEACHER SALARY (17B)	0.00	0.00	0.00	0.00	0.00
10-1110-2100-21	HEATLHY COMM GRANT TRS	0.00	0.00	0.00	0.00	0.00
10-1110-2101-20	TITLE II FEDERAL TRS	0.00	0.00	0.00	0.00	0.00
10-1110-2110-1	REGULAR NEC	11,444.00	805.00	3,424.01	8,019.99	33.44
10-1110-2110-10	SEED GRANT NEC	0.00	0.00	0.00	0.00	0.00
10-1110-2110-12	INSURANCE NON STIPEND NEC	98.00	0.00	0.00	98.00	0.00
10-1110-2110-20	TITLE II TEACHER SALARY (8B)	0.00	0.00	0.00	0.00	0.00
10-1110-2110-21	HEALTHY COMM GRANT NEC	0.00	0.00	0.00	0.00	0.00
10-1110-2120-1	REGULAR THIS/ETHIS	42,624.00	2,998.30	12,756.67	29,867.33	33.45
10-1110-2120-10	SEED GRANT THIS/ETHIS	0.00	0.00	0.00	0.00	0.00
10-1110-2120-12	INSURANCE NON STIPEND THIS/ETHIS	366.00	0.00	0.00	366.00	0.00
10-1110-2120-20	TITLE II TEACHER SALARY (9B)	0.00	0.00	0.00	0.00	0.00
10-1110-2120-21	HEALTHY COMM GRANT THIS/ETHIS	0.00	0.00	0.00	0.00	0.00
10-1110-2200-1	REGULAR VISION INS	2,677.00	203.16	668.88	2,008.12	29.27
10-1110-2201-1	RETIREEES INSURANCE	43,343.00	3,513.75	11,719.31	31,623.69	27.04
10-1110-2210-1	REGULAR LIFE INS	1,980.00	164.16	474.24	1,505.76	28.10
10-1110-2220-1	REGULAR HEALTH INS	253,925.00	19,370.16	63,630.52	190,294.48	29.32
10-1110-2230-1	REGULAR DENTAL INS	14,520.00	1,100.28	3,624.04	10,895.96	29.60
10-1110-2300-1	TUITION REIMBURSEMENT	18,000.00	0.00	1,431.65	16,568.35	7.95
10-1110-3100-10	SEED GRANT PROF DEV/TRAVEL	0.00	0.00	39.01	(39.01)	0.00
10-1110-3100-25	TITLE IV SSAE PURCH SVC	854.00	0.00	50.00	804.00	5.85
10-1110-3100-27	TITLE V PURCHASED SERVICES	0.00	0.00	0.00	0.00	0.00
10-1110-3100-58	ESSER GRANT PURCH SERV	22,341.00	1,435.95	15,573.95	6,767.05	69.71
10-1110-3200-1	REGULAR PURCHASED SERVICE	1,800.00	192.72	1,310.22	489.78	72.79
10-1110-3300-1	REGULAR TRAVEL	200.00	0.00	0.00	200.00	0.00
10-1110-3400-1	POSTAGE	4,500.00	24.78	3,024.78	1,475.22	67.22
10-1110-4100-1	REGULAR SUPPLIES	22,000.00	9,527.33	12,615.16	9,384.84	57.34
10-1110-4100-10	SEED GRANT SUPPLIES	0.00	0.00	279.13	(279.13)	0.00

Spring Valley District 99 Expenditure Repo

Printed: 10/6/2020 9:03 AM
Spring Valley CCSD 99

Education Fund 10						
Fund	10	Education Fund				
Function	1110	Regular Programs				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
10-1110-4100-15	PROJECT LEAD THE WAY EXPENSES	0.00	0.00	0.00	0.00	0.00
10-1110-4100-21	HEALTHY COMM GRANT SUPPLIES	0.00	0.00	0.00	0.00	0.00
10-1110-4100-27	TITLE V SUPPLIES	0.00	130.30	130.30	(130.30)	0.00
10-1110-4100-58	ESSER GRANT SUPPLIES	78,177.00	53,500.41	53,500.41	24,676.59	68.43
10-1110-4101-1	SUPPLIES - MIDDLE	7,000.00	0.00	430.00	6,570.00	6.14
10-1110-4102-1	SUPPLIES - PRIMARY	3,500.00	1,039.35	3,078.09	421.91	87.95
10-1110-4200-1	TEXTBOOKS	0.00	0.00	0.00	0.00	0.00
10-1110-4300-1	OTHER SUPPLIES/TEACHERS	10,500.00	54.90	54.90	10,445.10	0.52
10-1110-4300-25	TITLE IV SSAE SUPPLIES	0.00	0.00	0.00	0.00	0.00
10-1110-4400-1	ART SUPPLIES	500.00	45.00	87.32	412.68	17.46
10-1110-4500-1	VOCAL MUSIC SUPPLIES	1,000.00	0.00	0.00	1,000.00	0.00
10-1110-4600-1	BAND SUPPLIES	1,500.00	0.00	566.00	934.00	37.73
10-1110-4700-1	P.E. SUPPLIES	2,500.00	0.00	1,134.70	1,365.30	45.39
10-1110-4800-1	SCIENCE LAB SUPPLIES	0.00	0.00	0.00	0.00	0.00
10-1110-5100-1	REGULAR CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
10-1110-5100-25	TITLE IV SSAE CAPITAL OULAY	0.00	0.00	0.00	0.00	0.00
10-1110-5100-27	TITLE V CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
10-1110-5100-58	ESSER GRANT CAPITAL OUTLAY	18,000.00	17,982.00	17,982.00	18.00	99.90
1110	Regular Programs	2,438,600.00	254,549.47	632,107.74	1,806,492.26	29.45
Function 1111						** Function
10-1111-1200-1	SUBSTITUTE SALARY	80,000.00	0.00	0.00	80,000.00	0.24
10-1111-2100-1	SUBSTITUTE TRS	0.00	0.00	0.00	0.00	0.00
10-1111-2110-1	SUBSTITUTE NEC	650.00	0.00	0.00	650.00	0.09
10-1111-2120-1	SUBSTITUTE THIS/ETHIS	1,050.00	0.00	0.00	1,050.00	0.09
1111	Function 1111	81,700.00	0.00	0.00	81,700.00	0.23
						** Function
Pre-K Programs						
10-1125-1100-16	ECE SALARIES	101,849.00	7,871.86	23,130.30	78,718.70	26.57
10-1125-1200-16	ECE SUBSTITUTES	4,000.00	0.00	0.00	4,000.00	0.00
10-1125-2100-16	ECE TRS	6,091.00	470.70	1,383.42	4,707.58	26.58
10-1125-2110-16	ECE NEC	393.00	30.34	89.18	303.82	26.55
10-1125-2120-16	ECE THIS/ETHIS	1,461.00	112.96	331.96	1,129.04	26.59
10-1125-2200-16	ECE VISION INS	195.00	16.28	48.84	146.16	29.22
10-1125-2210-16	ECE LIFE INS	166.00	13.68	41.04	124.96	28.84
10-1125-2220-16	ECE HEALTH INS	18,538.00	1,544.84	4,634.52	13,903.48	29.19
10-1125-2230-16	ECE DENTAL INS	1,170.00	97.50	292.50	877.50	29.60
10-1125-2300-16	ECE TUITION REIMB	0.00	0.00	0.00	0.00	0.00
10-1125-3100-16	ECE PURCH SERVICE	500.00	480.00	480.00	20.00	96.00
10-1125-4100-16	ECE SUPPLIES	300.00	243.04	243.04	56.96	81.01
10-1125-5100-16	ECE CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00

Spring Valley District 99 Expenditure Repo

Printed: 10/6/2020 9:03 AM
Spring Valley CCSD 99

Education Fund 10						
Fund	10	Education Fund				
Function	1125	Pre-K Programs				
Account Number	Description		Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance % of Budget
1125 Pre-K Programs			134,663.00	10,881.20	30,674.80	103,988.20 26.56
Special Ed Programs K-12						** Function
10-1205-6100-1	SEQUEL TUITION		64,500.00	19,876.00	61,161.60	3,338.40 94.82
10-1200-6100-1	LIGHTED WAY TUITION		60,000.00	0.00	4,858.00	55,142.00 8.10
1200 Special Ed Programs K-12			124,500.00	19,876.00	66,019.60	58,480.40 53.03
Infant/Toddler (I/T)						** Function
10-1215-1100-1	LIFE SKILLS SALARIES		144,816.00	12,548.32	34,727.67	110,088.33 28.31
10-1215-2100-1	LIFE SKILLS TRS		8,150.00	645.32	1,697.20	6,452.80 24.78
10-1215-2110-1	LIFE SKILLS NEC		525.00	41.58	109.38	415.62 24.79
10-1215-2120-1	LIFE SKILLS THIS/ETHIS		1,956.00	154.88	407.32	1,548.68 24.78
10-1215-2200-1	LIFE SKILLS VISION INS		92.00	6.60	33.00	59.00 39.46
10-1215-2210-1	LIFE SKILLS LIFE INS		227.00	21.48	62.71	164.29 32.65
10-1215-2220-1	LIFE SKILLS HEALTH INS		12,042.00	901.32	3,929.60	8,112.40 36.44
10-1215-2230-1	LIFE SKILLS DENTAL INS		473.00	33.78	168.90	304.10 39.57
10-1215-2300-1	LIFE SKILLS TUITION REIMB		0.00	0.00	0.00	0.00 0.00
10-1215-3300-1	LIFE SKILLS TRAVEL		0.00	0.00	0.00	0.00 0.00
10-1215-4100-1	LIFE SKILLS SUPPLIES		2,000.00	0.00	0.00	2,000.00 0.00
1215 Infant/Toddler (I/T)			170,281.00	14,353.28	41,135.78	129,145.22 28.38
Cross-Categorical (Cc)						** Function
10-1220-1100-1	CC PRIMARY SALARIES		64,395.00	1,625.18	14,152.75	50,242.25 23.24
10-1220-2100-1	CC PRIMARY TRS		4,770.00	0.00	714.90	4,055.10 14.99
10-1220-2110-1	CC PRIMARY NEC		307.00	0.00	46.08	260.92 15.01
10-1220-2120-1	CC PRIMARY THIS/ETHIS		1,145.00	0.00	171.56	973.44 14.98
10-1220-2200-1	CC PRIMARY VISION INS		79.00	0.00	13.20	65.80 16.71
10-1220-2210-1	CC PRIMARY LIFE INS		109.00	4.56	22.80	86.20 23.01
10-1220-2220-1	CC PRIMARY HEALTH INS		10,816.00	288.50	2,091.14	8,724.86 20.66
10-1220-2230-1	CC PRIMARY DENTAL INS		405.00	0.00	67.56	337.44 16.68
10-1220-2300-1	CC PRIMARY TUITION REIMB		0.00	0.00	0.00	0.00 0.00
10-1220-3300-1	CC PRIMARY TRAVEL		0.00	0.00	0.00	0.00 0.00
10-1220-4100-1	CC PRIMARY SUPPLIES		1,000.00	0.00	0.00	1,000.00 0.00
1220 Cross-Categorical (Cc)			83,026.00	1,918.24	17,279.99	65,746.01 21.97
Function 1221						** Function
10-1221-1100-1	CC MIDDLE SALARIES		100,824.00	12,328.46	28,998.62	71,825.38 34.88
10-1221-2100-1	CC MIDDLE TRS		4,558.00	720.98	1,404.10	3,153.90 38.71
10-1221-2110-1	CC MIDDLE NEC		294.00	46.46	90.50	203.50 38.68
10-1221-2120-1	CC MIDDLE THIS/ETHIS		1,094.00	173.04	337.00	757.00 38.71
10-1221-2200-1	CC MIDDLE VISION INS		79.00	13.20	26.40	52.60 41.77
10-1221-2210-1	CC MIDDLE LIFE INS		218.00	22.80	59.28	158.72 32.42

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Education Fund 10						
Fund	10	Education Fund				
Function	1221	Function 1221				
Account Number	Description		Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance % of Budget
10-1221-2220-1	CC MIDDLE HEALTH INS		7,354.00	1,225.64	2,451.28	4,902.72 41.91
10-1221-2230-1	CC MIDDLE DENTAL INS		405.00	67.56	135.12	269.88 42.38
10-1221-2300-1	CC MIDDLE TUITION REIMB		0.00	0.00	0.00	0.00 0.00
10-1221-3300-1	CC MIDDLE TRAVEL		0.00	0.00	0.00	0.00 0.00
10-1221-4100-1	CC MIDDLE SUPPLIES		0.00	0.00	396.06	(396.06) 0.00
1221	Function 1221		114,826.00	14,598.14	33,898.36	80,927.64 35.90 ** Function
Function 1222						
10-1222-1100-1	CC JR HIGH SALARIES		136,155.00	12,240.02	36,070.45	100,084.55 30.99
10-1222-2100-1	CC JR HIGH TRS		10,330.00	798.36	2,356.73	7,973.27 26.68
10-1222-2110-1	CC JR HIGH NEC		666.00	51.44	151.84	514.16 26.66
10-1222-2120-1	CC JR HIGH THIS/ETHIS		2,479.00	191.60	565.60	1,913.40 26.68
10-1222-2200-1	CC JR HIGH VISION INS		158.00	13.20	39.60	118.40 29.24
10-1222-2210-1	CC JR HIGH LIFE INS		218.00	18.24	54.72	163.28 29.28
10-1222-2220-1	CC JR HIGH HEALTH INS		14,708.00	1,225.64	3,676.92	11,031.08 29.29
10-1222-2230-1	CC JR HIGH DENTAL INS		811.00	67.56	202.68	608.32 29.49
10-1222-2300-1	CC JR HIGH TUITION REIMB		0.00	0.00	0.00	0.00 0.00
10-1222-3300-1	CC JR HIGH TRAVEL		0.00	0.00	0.00	0.00 0.00
10-1222-4100-1	CC JR HIGH SUPPLIES		0.00	0.00	0.00	0.00 0.00
10-1222-5100-1	CC JR HIGH CAP OUTLAY		0.00	0.00	0.00	0.00 0.00
1222	Function 1222		165,525.00	14,606.06	43,118.54	122,406.46 30.47 ** Function
Special Education Programs Pre-K						
10-1225-1100-1	PRESCHOOL SALARY		25,523.00	2,226.32	6,541.30	18,981.70 29.99
10-1225-2100-1	PRESCHOOL TRS		1,735.00	134.08	394.08	1,340.92 26.58
10-1225-2110-1	PRESCHOOL NEC		112.00	8.64	25.40	86.60 26.54
10-1225-2120-1	PRESCHOOL THIS/ETHIS		416.00	32.20	94.64	321.36 26.62
10-1225-2200-1	PRESCHOOL VISION INS		40.00	3.30	9.90	30.10 28.88
10-1225-2210-1	PRESCHOOL LIFE INS		55.00	4.56	13.68	41.32 29.02
10-1225-2220-1	PRESCHOOL HEALTH INS		3,677.00	306.42	919.26	2,757.74 29.29
10-1225-2230-1	PRESCHOOL DENTAL INS		203.00	16.90	50.70	152.30 29.47
10-1225-3100-1	PRESCHOOL PURCH SERV		1,000.00	0.00	0.00	1,000.00 0.00
10-1225-3300-1	PRESCHOOL TRAVEL		0.00	0.00	0.00	0.00 0.00
10-1225-4100-1	PRESCHOOL SUPPLIES		0.00	0.00	0.00	0.00 0.00
1225	Special Education Programs Pre-K		32,761.00	2,732.42	8,048.96	24,712.04 28.75 ** Function
Remedial and Supplemental Programs K-12						
10-1250-1100-26	TITLE 1 SALARY		103,986.00	8,036.60	23,620.00	80,366.00 26.58
10-1250-2100-26	TITLE 1 TRS		10,284.00	794.84	2,336.04	7,947.96 26.58
10-1250-2101-26	TITLE 1 FEDERAL TRS		12,027.00	919.36	3,731.52	8,295.48 34.85
10-1250-2110-26	TITLE 1 NEC		663.00	51.24	150.60	512.40 26.58
10-1250-2120-26	TITLE 1 THIS/ETHIS		2,468.00	190.76	560.60	1,907.40 26.58

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Education Fund 10						
Fund	10	Education Fund				
Function	1250	Remedial and Supplemental Programs K-12				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
10-1250-2200-26	TITLE 1 VISION INS	0.00	0.00	0.00	0.00	0.00
10-1250-2210-26	TITLE I LIFE INS	109.00	9.12	27.36	81.64	29.28
10-1250-2220-26	TITLE I HEALTH INS	0.00	0.00	0.00	0.00	0.00
10-1250-2230-26	TITLE I DENTAL INS	0.00	0.00	0.00	0.00	0.00
10-1250-2300-26	TITLE I TUITION REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
10-1250-3100-26	TITLE I PURCH SERVICE	15,000.00	567.00	15,573.57	(573.57)	103.82
10-1250-4100-26	TITLE I SUPPLIES	20,000.00	2,381.90	2,573.65	17,426.35	12.87
10-1250-5100-26	TITLE I CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
1250	Remedial and Supplemental Programs K-12	164,537.00	12,950.82	48,573.34	115,963.66	32.56
Interscholastic Programs						
10-1500-1100-1	EXTRA CURRICULAR SALARIES	60,089.00	258.70	768.25	59,320.75	1.49
10-1500-2100-1	EXTRA CURRICULAR TRS	5,705.00	25.60	51.20	5,653.80	1.12
10-1500-2110-1	EXTRA CURRICULAR NEC	368.00	1.64	3.28	364.72	1.11
10-1500-2120-1	EXTRA CURRICULAR THIS/ETHIS	1,369.00	6.14	12.28	1,356.72	1.12
10-1500-2200-1	EXTRA CURRICULAR VISION INS	12.00	0.86	1.72	10.28	17.92
10-1500-2210-1-1	EXTRA CURRICULAR LIFE INS	8.00	0.62	1.24	6.76	19.38
10-1500-2220-1-1	EXTRA CURRICULAR HEALTH INS	1,086.00	41.76	125.28	960.72	11.54
10-1500-2220-1-2	EXTRA CURRICULAR SALARIES (11B	0.00	41.76	41.76	(41.76)	0.00
10-1500-2230-1-1	EXTRA CURRICULAR DENTAL INS	74.00	2.86	8.58	65.42	11.59
10-1500-2230-1-2	EXTRA CURRICULAR SALARIES (41B	0.00	2.86	2.86	(2.86)	0.00
10-1500-3100-1	EXTRA CURRICULAR PURCH SERVICE	12,000.00	0.00	16.95	11,983.05	0.14
10-1500-3300-1	EXTRA CURRICULAR TRAVEL	200.00	0.00	0.00	200.00	0.00
10-1500-4100-1	EXTRA CURRICULAR SUPPLIES	2,500.00	70.34	605.28	1,894.72	24.21
10-1500-5100-1	EXTRA CURRICULAR CAP OUT	0.00	0.00	0.00	0.00	0.00
10-1500-6100-1	EXTRA CURRICULAR FEES	3,000.00	0.00	0.00	3,000.00	0.00
1500	Interscholastic Programs	86,411.00	453.14	1,638.68	84,772.32	2.12
Bilingual Programs						
10-1800-1100-38	TBE SALARIES	79,063.00	6,290.68	18,136.24	60,926.76	26.80
10-1800-2100-38	TBE TRS	5,142.00	397.42	1,168.02	3,973.98	26.58
10-1800-2110-38	TBE NEC	331.00	25.62	75.30	255.70	26.62
10-1800-2120-38	TBE THIS/ETHIS	1,234.00	95.38	280.30	953.70	26.58
10-1800-2200-38	TBE VISION INS	79.00	6.60	19.80	59.20	29.24
10-1800-2210-38	TBE LIFE INS	109.00	9.12	27.36	81.64	29.28
10-1800-2220-38	TBE HEALTH INS	7,354.00	612.82	1,838.46	5,515.54	29.29
10-1800-2230-38	TBE DENTAL INS	405.00	33.78	101.34	303.66	29.53
10-1800-2300-38	TBE TUITION REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00
10-1800-3300-38	TBE TRAVEL	0.00	0.00	0.00	0.00	0.00
10-1800-4100-38	TBE SUPPLIES	300.00	0.00	0.00	300.00	0.00
1800	Bilingual Programs	94,017.00	7,471.42	21,646.82	72,370.18	26.91

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Education Fund 10						
Fund	10	Education Fund				
Function	2120	Guidance Services				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
Guidance Services						
10-2120-1100-1	GUIDANCE SALARY	144,483.00	11,208.16	32,566.50	111,916.50	26.42
10-2120-2100-1	GUIDANCE TRS	14,290.00	1,108.50	3,220.86	11,069.14	26.42
10-2120-2110-1	GUIDANCE NEC	921.00	71.44	207.60	713.40	26.42
10-2120-2120-1	GUIDANCE THIS/ETHIS	3,429.00	266.04	773.04	2,655.96	26.42
10-2120-2200-1	GUIDANCE VISION INS	198.00	16.50	49.50	148.50	29.17
10-2120-2210-1	GUIDANCE LIFE INS	109.00	9.12	27.36	81.64	29.28
10-2120-2220-1	GUIDANCE HEALTH INS	18,413.00	1,534.38	4,603.14	13,809.86	29.31
10-2120-2230-1	GUIDANCE DENTAL INS	1,128.00	94.04	282.12	845.88	29.53
10-2120-2300-1	GUIDANCE TUITION	0.00	0.00	0.00	0.00	0.00
10-2120-3300-1	GUIDANCE TRAVEL	0.00	0.00	0.00	0.00	0.00
10-2120-4100-1	GUIDANCE SUPPLIES	0.00	0.00	0.00	0.00	0.00
2120	Guidance Services	182,971.00	14,308.18	41,730.12	141,240.88	26.73
						** Function
Health Services						
10-2130-1100-1	HEALTH SALARY	0.00	2,858.14	8,399.56	(8,399.56)	0.00
10-2130-2200-1	HEALTH VISION INS	79.00	6.60	19.80	59.20	29.24
10-2130-2210-1	HEALTH LIFE INS	55.00	4.56	13.68	41.32	29.02
10-2130-2220-1	HEALTH HEALTH INS	7,354.00	612.82	1,838.46	5,515.54	29.29
10-2130-2230-1	HEALTH DENTAL INS	405.00	33.78	101.34	303.66	29.53
10-2130-3100-58	ESSER GRANT PURCH SERV	25.00	0.00	0.00	25.00	0.00
10-2130-3100-1	HEALTH PURCH SERVICE	0.00	70.00	164.00	(164.00)	0.00
10-2130-3300-1	HEALTH TRAVEL	200.00	0.00	0.00	200.00	0.00
10-2130-4100-1	HEALTH SUPPLIES	2,000.00	0.00	462.52	1,537.48	23.13
10-2130-4100-58	ESSER GRANT HEALTH SUPPLIES	9,800.00	9,303.93	9,303.93	496.07	94.94
10-2130-5100-1	HEALTH CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
10-2130-5100-58	ESSER GRANT HEALTH CAPITAL OUTLAY	1,916.00	1,889.43	1,889.43	26.57	98.61
2130	Health Services	21,834.00	14,779.26	22,192.72	(358.72)	109.74
						** Function
Speech Pathology/Audio Services						
10-2150-1100-1	SPEECH SALARY	114,243.00	8,799.24	26,249.76	87,993.24	26.83
10-2150-2100-1	SPEECH TRS	11,299.00	870.26	2,596.14	8,702.86	26.83
10-2150-2110-1	SPEECH NEC	728.00	56.10	167.34	560.66	26.84
10-2150-2120-1	SPEECH THIS/ETHIS	2,712.00	208.86	623.10	2,088.90	26.83
10-2150-2200-1	SPEECH VISION INS	115.00	9.56	28.68	86.32	29.10
10-2150-2210-1	SPEECH LIFE INS	109.00	9.12	27.36	81.64	29.28
10-2150-2220-1	SPEECH HEALTH INS	11,156.00	929.70	2,789.10	8,366.90	29.09
10-2150-2230-1	SPEECH DENTAL INS	591.00	49.24	147.72	443.28	29.66
10-2150-3100-1	SPEECH PURCHASED SERVICE	0.00	140.00	140.00	(140.00)	0.00
10-2150-3300-1	SPEECH TRAVEL	100.00	0.00	0.00	100.00	0.00

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Education Fund 10						
Fund	10	Education Fund				
Function	2150	Speech Pathology/Audio Services				
Account Number	Description		Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance % of Budget
10-2150-4100-1	SPEECH SUPPLIES		500.00	0.00	0.00	500.00 0.00
10-2150-4100-26	TITLE I SPEECH		200.00	0.00	400.68	(200.68) 200.34
10-2150-4100-58	ESSER GRANT SPEECH SUPPLIES		0.00	0.00	0.00	0.00 0.00
10-2150-6100-1	SPEECH DUES & FEES		500.00	0.00	0.00	500.00 0.00
2150	Speech Pathology/Audio Services		142,253.00	11,072.08	33,169.88	109,083.12 27.16
Improvement of Instruction Serv						
10-2210-1100-21	HEALTHY COMM GRANT SALARY		0.00	0.00	0.00	0.00 0.00
10-2210-2100-21	HEALTHY COMM GRANT TRS		0.00	0.00	0.00	0.00 0.00
10-2210-2110-21	HEALTHY COMM GRANT NEC		0.00	0.00	0.00	0.00 0.00
10-2210-2120-21	HEALTHY COMM GRANT THIS/ETHIS		0.00	0.00	0.00	0.00 0.00
10-2210-3100-1	REGULAR STAFF DEVELOPMENT		1,000.00	0.00	200.00	800.00 20.00
10-2210-3100-16	ECE STAFF DEVELOPMENT		0.00	0.00	0.00	0.00 0.00
10-2210-3100-21	HEALTHY COMM GRANT PROF DEV		0.00	0.00	0.00	0.00 0.00
10-2210-3100-26	TITLE 1 STAFF DEVELOPMENT		10,000.00	214.00	669.00	9,331.00 6.69
10-2210-3100-58	ESSER GRANT PROF DEVEL		495.00	0.00	495.00	0.00 100.00
10-2210-4100-16	ECE TESTING SUPPLIES		0.00	0.00	0.00	0.00 0.00
10-2210-6100-26	TITLE I DUES AND FEES		0.00	0.00	0.00	0.00 0.00
2210	Improvement of Instruction Serv		11,495.00	214.00	1,364.00	10,131.00 11.87
Educational Media Services						
10-2220-1100-1	LIBRARY SALARIES		70,987.00	6,206.02	17,910.92	53,076.08 29.15
10-2220-2100-1	LIBRARIAN TRS		4,456.00	344.38	1,012.14	3,443.86 26.58
10-2220-2110-1	LIBRARIAN NEC		287.00	22.20	65.24	221.76 26.60
10-2220-2120-1	LIBRARIAN THIS/ETHIS		1,069.00	82.64	242.92	826.08 26.59
10-2220-2200-1	LIBRARIAN VISION INS		156.00	12.98	38.94	117.06 29.12
10-2220-2210-1	LIBRARY LIFE INS		109.00	9.12	27.36	81.64 29.28
10-2220-2220-1	LIBRARY HEALTH INS		18,323.00	1,526.94	4,580.82	13,742.18 29.17
10-2220-2230-1	LIBRARY DENTAL INS		967.00	80.62	241.86	725.14 29.64
10-2220-3100-1	LIBRARY SOFTWARE SERVICES		800.00	744.83	744.83	55.17 93.10
10-2220-3100-58	ESSER GRANT LIBRARY PURCH SERV		1,800.00	976.70	976.70	823.30 54.26
10-2220-3300-1	LIBRARY TRAVEL		100.00	21.05	63.14	36.86 63.14
10-2220-4100-1	LIBRARY SUPPLIES		9,000.00	1,620.66	2,748.29	6,251.71 30.54
10-2220-4100-22	BACK TO BOOKS GRANT		0.00	0.00	0.00	0.00 0.00
10-2220-4100-26	TITLE I LIBRARY SUPPLIES		0.00	0.00	0.00	0.00 0.00
10-2220-4100-58	ESSER GRANT LIBRARY SUPPLIES		479.00	0.00	487.90	(8.90) 101.86
10-2220-4105-1	ACCEL READER SUPPLIES		0.00	0.00	0.00	0.00 0.00
10-2220-4200-1	LIBRARY PER CAPITA GRANT		0.00	0.00	0.00	0.00 0.00
10-2220-4300-1	LIBRARY AUDIO VISUAL		0.00	0.00	0.00	0.00 0.00
10-2220-5100-1	LIBRARY CAPITAL OUTLAY		0.00	0.00	0.00	0.00 0.00
10-2220-6100-1	LIBRARY DUES & FEES		0.00	0.00	0.00	0.00 0.00

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Education Fund 10						
Fund	10	Education Fund				
Function	2220	Educational Media Services				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
2220	Educational Media Services	108,533.00	11,648.14	29,141.06	79,391.94	30.37
Service Area Direction						
10-2221-3100-1	COMPUTER PURCH SERVICE	15,000.00	8,332.50	8,708.61	6,291.39	58.06
10-2221-3250-1	TECH LEASE PAYMENT	82,314.00	82,313.38	82,313.38	0.62	100.00
10-2221-4100-1	COMPUTER SUPPLIES	5,000.00	1,099.00	1,277.50	3,722.50	25.55
10-2221-4200-1	COMPUTER SOFTWARE	19,000.00	250.00	7,424.26	11,575.74	39.08
10-2221-5100-1	COMPUTER CAP OUTLAY	60,000.00	0.00	0.00	60,000.00	0.00
2221	Service Area Direction	181,314.00	91,994.88	99,723.75	81,590.25	55.00
Audio-Visual Services						
10-2223-1100-1	TECH SPECIALIST SALARY	83,013.00	6,385.60	19,156.80	63,856.20	26.92
10-2223-2200-1	TECH SPECIALIST VISION INS	156.00	12.98	38.94	117.06	29.12
10-2223-2210-1	TECH SPECIALIST LIFE INS	55.00	4.56	13.68	41.32	29.02
10-2223-2220-1	TECH SPECIALIST HEALTH INS	14,861.00	1,238.44	3,715.32	11,145.68	29.17
10-2223-2230-1	TECH SPECIALIST DENTAL INS	967.00	80.62	241.86	725.14	29.64
10-2223-3300-1	TECH SPECIALIST TRAVEL	0.00	0.00	0.00	0.00	0.00
10-2223-4100-1	TECH SPECIALIST SUPPLIES	0.00	0.00	1,512.65	(1,512.65)	0.00
10-2223-5100-1	TECH SPECIALIST CAP OUTLAY	10,000.00	0.00	858.00	9,142.00	8.58
2223	Audio-Visual Services	109,052.00	7,722.20	25,537.25	83,514.75	26.96
Computer-Assisted Inst						
10-2225-1100-1	TECH COORDINATOR SALARY	51,189.00	3,937.60	11,812.80	39,376.20	26.92
10-2225-2100-1	TECH COORDINATOR TRS	0.00	0.00	0.00	0.00	0.00
10-2225-2110-1	TECH COORDINATORR NEC	0.00	0.00	0.00	0.00	0.00
10-2225-2120-1	TECH COORDINATOR THIS/ETHIS	0.00	0.00	0.00	0.00	0.00
10-2225-2200-1	TECH COORDINATOR VISION INS	119.00	9.90	29.70	89.30	29.12
10-2225-2210-1	TECH COORDINATOR LIFE INS	55.00	4.56	13.68	41.32	29.02
10-2225-2220-1	TECH COORDINATOR HEALTH INS	11,059.00	921.56	2,764.68	8,294.32	29.33
10-2225-2230-1	TECH COORDINATOR DENTAL INS	723.00	60.26	180.78	542.22	29.53
10-2225-3300-1	TECH COORDINATOR TRAVEL	0.00	0.00	0.00	0.00	0.00
10-2225-4100-1	TECH COORDINATOR SUPPLIES	200.00	197.18	197.18	2.82	98.59
10-2225-5100-1	TECH COOR CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
2225	Computer-Assisted Inst	63,345.00	5,131.06	14,998.82	48,346.18	27.60
Assessment/Testing						
10-2230-3100-26	TITLE I TESTING	3,900.00	0.00	0.00	3,900.00	0.00
10-2230-4100-1	TESTING SUPPLIES	0.00	0.00	0.00	0.00	0.00
10-2230-4100-26	TITLE I TESTING	0.00	0.00	1,456.00	(1,456.00)	0.00
2230	Assessment/Testing	3,900.00	0.00	1,456.00	2,444.00	37.33
Board of Education Services						
10-2310-1100-1	BOARD SECRETARY SALARY	1,800.00	138.46	415.38	1,384.62	26.92

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Education Fund 10						
Fund	10	Education Fund				
Function	2310	Board of Education Services				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
10-2310-1101-1	BOARD TREASURER SALARY	1,800.00	138.46	415.38	1,384.62	26.92
10-2310-2210-1	BOARD SECRETARY LIFE INS	3.00	0.10	0.20	2.80	6.67
10-2310-2210-1-1	BOARD SECRETARY SALARY (12B)	0.00	0.10	0.10	(0.10)	0.00
10-2310-3170-1	BOARD AUDIT SERVICES	7,800.00	3,900.00	7,800.00	0.00	100.00
10-2310-3180-1	BOARD LEGAL SERVICES	9,000.00	235.00	235.00	8,765.00	2.61
10-2310-3300-1	BOARD TRAVEL	7,000.00	0.00	0.00	7,000.00	0.00
10-2310-3500-1	BOARD LEGAL ADVERTISING	2,000.00	67.50	67.50	1,932.50	3.38
10-2310-3800-1	BOARD BOND INSURANCE	5,000.00	0.00	75.00	4,925.00	1.50
10-2310-3900-1	BOARD OTHER PURCH SERV	15,000.00	595.25	5,566.07	9,433.93	37.11
10-2310-4100-1	BOARD SUPPLIES	3,000.00	64.23	64.23	2,935.77	2.14
10-2310-6100-1	BOARD DUES & FEES	4,400.00	0.00	0.00	4,400.00	0.00
2310 Board of Education Services		56,803.00	5,139.10	14,638.86	42,164.14	26.02
						** Function
<u>Executive Admin Services</u>						
10-2320-1100-1	SUPERINTENDENT SALARY	101,951.00	8,713.77	26,141.30	75,809.70	29.91
10-2320-1101-1	SUPT SECRETARY SALARY	33,044.00	2,990.40	8,971.20	24,072.80	31.67
10-2320-1700-1	SICK/PERS/VAC DAY PAY	0.00	0.00	0.00	0.00	0.00
10-2320-2100-1	SUPERINTENDENT TRS	11,203.00	861.80	2,585.40	8,617.60	26.92
10-2320-2110-1	SUPERINTENDENT NEC	722.00	55.54	166.62	555.38	26.92
10-2320-2120-1	SUPERINTENDENT THIS/ETHIS	2,689.00	206.84	620.52	2,068.48	26.92
10-2320-2200-1	SUPT & SEC VISION INS	311.00	19.36	58.08	252.92	21.79
10-2320-2210-1	SUPT & SEC LIFE INS	219.00	18.02	54.36	164.64	28.94
10-2320-2220-1	SUPT & SEC HEALTH INS	22,369.00	1,864.08	5,592.24	16,776.76	29.13
10-2320-2230-1	SUPT & SEC DENTAL INS	1,530.00	127.46	382.38	1,147.62	29.65
10-2320-2300-1	SUPERINTENDENT TUITION REIMB	0.00	0.00	0.00	0.00	0.00
10-2320-3100-1	SUPERINTENDENT PURCH SERV	0.00	0.00	10.00	(10.00)	0.00
10-2320-3300-1	SUPT & SEC TRAVEL	750.00	0.00	50.60	699.40	6.75
10-2320-4100-1	SUPERINTENDENT OFFICE SUPPLY	1,000.00	11.79	11.79	988.21	1.18
10-2320-5100-1	SUPERINTENDENT CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
10-2320-6100-1	SUPERINTENDENT DUES & FEES	1,600.00	35.00	981.38	618.62	61.34
2320 Executive Admin Services		177,388.00	14,904.06	45,625.87	131,762.13	29.91
						** Function
<u>Office Of Principal Serv</u>						
10-2410-1100-1	PRINCIPALS SALARY	130,977.00	11,885.76	35,295.44	95,681.56	31.49
10-2410-1101-1	PRIN SECRETARIES SALARY	52,443.00	4,791.42	13,825.25	38,617.75	30.93
10-2410-1101-10	SEED PRINC SEC SALARY	0.00	0.00	0.00	0.00	0.00
10-2410-1700-1	SICK/PERS DAY PAY	0.00	0.00	0.00	0.00	0.00
10-2410-2100-1	PRINCIPALS TRS	15,246.00	1,175.50	3,490.72	11,755.28	26.75
10-2410-2110-1	PRINCIPALS NEC	983.00	75.76	224.96	758.04	26.74
10-2410-2120-1	PRINCIPALS THIS/ETHIS	3,658.00	282.12	837.78	2,820.22	26.76
10-2410-2200-1	PRINCIPAL & SEC VISION INS	464.00	44.46	134.24	329.76	33.72

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Education Fund 10						
Fund	10	Education Fund				
Function	2410	Office Of Principal Serv				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
10-2410-2210-1	PRINCIPAL & SEC LIFE INS	437.00	35.82	108.08	328.92	28.83
10-2410-2220-1	PRINCIPAL & SEC HEALTH INS	52,092.00	4,257.46	12,855.90	39,236.10	28.75
10-2410-2230-1	PRINCIPAL & SEC DENTAL INS	3,465.00	282.98	854.66	2,610.34	29.21
10-2410-2300-1	PRINCIPALS TUITION REIMB	0.00	0.00	0.00	0.00	0.00
10-2410-3100-1	PRINCIPALS PURCH SERV	0.00	0.00	0.00	0.00	0.00
10-2410-3300-1	PRINCIPAL & SEC TRAVEL	1,000.00	0.00	0.00	1,000.00	0.00
10-2410-4100-1	PRINCIPALS SUPPLIES	2,000.00	171.80	171.80	1,828.20	8.59
10-2410-5100-1	PRINCIPALS CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
10-2410-6100-1	PRINCIPALS DUES & FEES	700.00	0.00	645.98	54.02	92.28
2410	Office Of Principal Serv	263,465.00	23,003.08	68,444.81	195,020.19	30.32 ** Function
Fiscal Services						
10-2520-1100-1	FISCAL SALARY	44,571.00	4,033.60	12,100.80	32,470.20	31.67
10-2520-2200-1	FISCAL VISION INS	79.00	6.60	19.80	59.20	29.24
10-2520-2210-1	FISCAL LIFE INS	55.00	4.56	13.68	41.32	29.02
10-2520-2220-1	FISCAL HEALTH INS	7,354.00	612.82	1,838.46	5,515.54	29.29
10-2520-2230-1	FISCAL DENTAL INS	405.00	33.78	101.34	303.66	29.53
10-2520-3100-1	FISCAL PURCH SERV	9,500.00	0.00	0.00	9,500.00	0.00
10-2520-3300-1	FISCAL TRAVEL	0.00	0.00	0.00	0.00	0.00
10-2520-4100-1	FISCAL SUPPLIES	500.00	0.00	0.00	500.00	0.00
10-2520-5100-1	FISCAL CAPITAL OUTLAY	5,000.00	0.00	0.00	5,000.00	0.00
10-2520-6100-1	FISCAL DUES & FEES	200.00	0.00	0.00	200.00	0.00
2520	Fiscal Services	67,664.00	4,691.36	14,074.08	53,589.92	24.28 ** Function
Food Services						
10-2560-1100-1	FOOD SERVICE SALARIES	139,076.00	9,089.12	26,468.62	112,607.38	22.24
10-2560-1200-1	FOOD SERVICE SUB SALARY	2,000.00	0.00	105.92	1,894.08	5.30
10-2560-2210-1	FOOD SERVICE LIFE INS	218.00	13.68	41.04	176.96	21.96
10-2560-2220-1	FOOD SERVICE HEALTH INS	3,462.00	288.50	865.50	2,596.50	29.14
10-2560-3100-1	FOOD SERVICE PURCH SERVICE	2,000.00	128.00	667.60	1,332.40	33.38
10-2560-3300-1	FOOD SERVICE TRAVEL	750.00	0.00	0.00	750.00	0.00
10-2560-4100-1	FOOD SERVICE FOOD SUPPLIES	100,000.00	4,013.83	4,013.83	95,986.17	4.01
10-2560-4100-16	ECE CAFETERIA SUPPLIES	2,000.00	0.00	0.00	2,000.00	0.00
10-2560-4100-58	ESSER GRANT CAFETERIA SUPPLIES	3,000.00	4,474.49	4,474.49	(1,474.49)	149.15
10-2560-4200-1	NON FOOD SUPPLIES	5,000.00	686.83	686.83	4,313.17	13.74
10-2560-5100-1	FOOD SERVICE CAPITAL OUTLAY	500.00	0.00	0.00	500.00	0.00
2560	Food Services	258,006.00	18,694.45	37,323.83	220,682.17	16.25 ** Function
Internal Services						
10-2570-3250-1	COPY MACHINE RENTAL	28,000.00	4,481.08	5,976.08	22,023.92	21.34
10-2570-4100-1	INTERNAL SUPPLIES	1,000.00	0.00	0.00	1,000.00	0.00

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Education Fund 10						
Fund	10	Education Fund				
Function	2570	Internal Services				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
2570 Internal Services		29,000.00	4,481.08	5,976.08	23,023.92	20.61
Curriculum Services						** Function
10-2620-1100-21	HEALTHY COMM GRANT SALARY	0.00	0.00	0.00	0.00	0.00
10-2620-2100-21	HEALTHY COMM GRANT TRS	0.00	0.00	0.00	0.00	0.00
10-2620-2110-21	HEALTHY COMM GRANT NEC	0.00	0.00	0.00	0.00	0.00
10-2620-2120-21	HEALTHY COMM THIS/ETHIS	0.00	0.00	0.00	0.00	0.00
2620 Curriculum Services		0.00	0.00	0.00	0.00	0.00
Other Support Services						** Function
10-2900-3100-1	INVESTMENT FEES	4,000.00	561.20	790.83	3,209.17	19.77
2900 Other Support Services		4,000.00	561.20	790.83	3,209.17	19.77
Community Services						** Function
10-3000-3100-26	TITLE I PARENT SERVICES	0.00	0.00	0.00	0.00	0.00
10-3000-3100-27	TITLE V PARENT SERVICES	0.00	0.00	0.00	0.00	0.00
10-3000-4100-26	TITLE I READING NIGHT SUPPLIES	1,500.00	0.00	0.00	1,500.00	0.00
3000 Community Services		1,500.00	0.00	0.00	1,500.00	0.00
Nonprogrammed Charges						** Function
10-4000-3100-26	TITLE I PAYMENT TO ROE	0.00	0.00	0.00	0.00	0.00
4000 Nonprogrammed Charges		0.00	0.00	0.00	0.00	0.00
Payments Sp Ed Programs						** Function
10-4120-3100-1	BMP JOINT AGREEMENT ASSESSMENT	320,834.00	0.00	80,208.57	240,625.43	25.00
10-4120-3200-1	P.T. SERVICES	0.00	0.00	0.00	0.00	0.00
10-4120-3300-1	O.T. SERVICES	0.00	0.00	0.00	0.00	0.00
10-4120-3400-1	VISION/HEARING SERVICES	15,000.00	0.00	1,990.91	13,009.09	13.27
10-4120-6700-1	SPEC ED TUITION OTHER SCHOOLS	60,000.00	2,600.00	4,149.60	55,850.40	6.92
10-4120-6700-22	BACK TO BOOKS GRANT	0.00	0.00	0.00	0.00	0.00
4120 Payments Sp Ed Programs		395,834.00	2,600.00	86,349.08	309,484.92	21.81
Function 4221						** Function
10-4221-6700-1	SP ED TUITION NON SCHOOL	0.00	0.00	0.00	0.00	0.00
4221 Function 4221		0.00	0.00	0.00	0.00	0.00
10 Education Fund		5,769,204.00	585,334.32	1,486,679.65	4,282,524.35	28.80
10 Education Fund		5,769,204.00	585,334.32	1,486,679.65	4,282,524.35	28.80

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Oper, Build, & Maint Fund 20						
Fund	20	Oper, Build, & Maint Fund				
Function	2540	Oper and Maint of Plant Services				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
Oper, Build, & Maint Fund						
Oper and Maint of Plant Services						
20-2540-1100-1	CUSTODIAN SALARIES	140,363.00	13,310.93	50,908.42	89,454.58	40.74
20-2540-1200-1	CUSTODIAN SUB	3,000.00	0.00	1,980.00	1,020.00	66.00
20-2540-1300-1	CUSTODIAN OVERTIME SALARIES	0.00	0.00	0.00	0.00	0.00
20-2540-1700-1	RETIREMENT SICK DAY PAY	0.00	0.00	0.00	0.00	0.00
20-2540-2200-1	CUSTODIAN VISION INS	79.00	6.60	19.80	59.20	29.24
20-2540-2201-1	RETIREE INSURANCE	0.00	0.00	0.00	0.00	0.00
20-2540-2210-1	CUSTODIAN LIFE INS	330.00	15.00	37.61	292.39	13.47
20-2540-2220-1	CUSTODIAN HEALTH INS	7,354.00	612.82	1,838.46	5,515.54	29.29
20-2540-2230-1	CUSTODIAN DENTAL INS	405.00	33.78	101.34	303.66	29.53
20-2540-3100-1	TELEPHONE	15,000.00	1,081.03	3,262.72	11,737.28	21.75
20-2540-3200-1	GROUPS UPKEEP SERVICE	25,000.00	10,780.91	13,874.82	11,125.18	55.50
20-2540-3201-1	BUILDING UPKEEP SERVICE	15,000.00	6,622.48	7,070.48	7,929.52	47.14
20-2540-3202-1	EQUIPMENT UPKEEP SERVICE	15,000.00	9,004.21	12,281.26	2,718.74	81.88
20-2540-3300-1	CUSTODIAN TRAVEL	0.00	0.00	0.00	0.00	0.00
20-2540-3700-1	WATER	9,000.00	320.95	1,101.71	7,898.29	12.24
20-2540-4100-1	BUILDING SUPPLY	22,000.00	1,474.21	3,277.37	18,722.63	14.90
20-2540-4100-16	ECE SUPPLIES	0.00	0.00	1,886.20	(1,886.20)	0.00
20-2540-4100-25	TITLE IV SUPPLIES	10,781.00	1,777.95	8,608.95	2,172.05	79.85
20-2540-4100-58	ESSER GRANT SUPPLIES	10,332.00	806.70	3,565.50	6,766.50	34.51
20-2540-4100-61	SCHOOL MAINTENANCE GRANT	0.00	0.00	0.00	0.00	0.00
20-2540-4101-1	BUILDING FILTERS	0.00	0.00	0.00	0.00	0.00
20-2540-4605-1	GAS HEAT	14,000.00	0.00	0.00	14,000.00	0.00
20-2540-4606-1	ELECTRICITY	90,000.00	4,314.85	14,088.62	75,911.38	15.65
20-2540-5100-58	ESSER GRANT CAPITAL OUTLAY	9,531.00	373.72	373.72	9,157.28	3.92
20-2540-5100-1	BUILDING CAPITAL OUTLAY	22,000.00	22,000.00	22,000.00	0.00	100.00
20-2540-5100-25	TITLE IV SSAE - BUILDING CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00
20-2540-6100-1	BUILDING DUES & FEES	0.00	0.00	0.00	0.00	0.00
2540 Oper and Maint of Plant Services		409,175.00	72,536.14	146,276.98	262,898.02	37.37
Other Support Services						
20-2900-3100-1	INVESTMENT FEES	500.00	96.48	134.89	365.11	26.98
2900 Other Support Services		500.00	96.48	134.89	365.11	26.98
20 Oper, Build, & Maint Fund		409,675.00	72,632.62	146,411.87	263,263.13	37.35
20 Oper, Build, & Maint Fund		409,675.00	72,632.62	146,411.87	263,263.13	37.35

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Debt Service Fund or Fund Group 30

Fund 30 Debt Service Fund or Fund Group
Function 5200 Debt Service - Interest on Long-Term Debt

Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget	
Debt Service Fund or Fund Group							
Debt Service - Interest on Long-Term Debt							
30-5200-6000-1	INTEREST ON BONDS	300,000.00	0.00	0.00	300,000.00	0.00	
5200	Debt Service - Interest on Long-Term Debt	300,000.00	0.00	0.00	300,000.00	0.00	** Function
Teachers/Employees Orders							
30-5300-6000-1	PRINCIPAL ON BONDS	350,000.00	0.00	0.00	350,000.00	0.00	
5300	Teachers/Employees Orders	350,000.00	0.00	0.00	350,000.00	0.00	** Function
Debt Service Other - Short Term Debt Principal							
30-5400-3000-1	SERVICE CHARGE ON BONDS	1,500.00	0.00	0.00	1,500.00	0.00	
5400	Debt Service Other - Short Term Debt Principal	1,500.00	0.00	0.00	1,500.00	0.00	** Function
30	Debt Service Fund or Fund Group	651,500.00	0.00	0.00	651,500.00	0.00	* Fund
30	Debt Service Fund or Fund Group	651,500.00	0.00	0.00	651,500.00	0.00	Fund

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Transportation Fund 40						
Fund	40	Transportation Fund				
Function	2550	Pupil Transportation Services				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
Transportation Fund						
<u>Pupil Transportation Services</u>						
40-2550-3100-16	ECE TRANSPORTATION	54,623.00	0.00	(1,472.87)	56,095.87	-2.70
40-2550-3310-1	SPEC ED CONTRACT SERVICE	70,000.00	0.00	1,614.28	68,385.72	2.31
40-2550-3311-1	REG TRANSP CONTRACT SERV	140,000.00	0.00	(2,910.44)	142,910.44	-2.08
40-2550-3312-1	EXTRA CURRICULAR TRANSP	10,000.00	0.00	0.00	10,000.00	0.00
40-2550-3313-1	FIELD TRIP CONTRACT SERV	0.00	0.00	0.00	0.00	0.00
40-2550-4100-1	SUPPLIES TRANSPORTATION	0.00	0.00	270.53	(270.53)	0.00
2550	Pupil Transportation Services	274,623.00	0.00	(2,498.50)	277,121.50	-0.91
<u>Other Support Services</u>						
40-2900-3100-1	INVESTMENT FEES	50.00	(2.67)	(7.12)	57.12	-14.24
2900	Other Support Services	50.00	(2.67)	(7.12)	57.12	-14.24
40	Transportation Fund	274,673.00	(2.67)	(2,505.62)	277,178.62	-0.91
40	Transportation Fund	274,673.00	(2.67)	(2,505.62)	277,178.62	-0.91

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I.M.R.F./Soc. Sec. Fund 50						
Fund	50	I.M.R.F./Soc. Sec. Fund				
Function	1110	Regular Programs				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
I.M.R.F./Soc. Sec. Fund						
<u>Regular Programs</u>						
50-1110-2120-1	REGULAR IMRF	3,306.00	315.48	315.48	2,990.52	14.31
50-1110-2130-1	REGULAR FICA	2,405.00	218.60	218.60	2,186.40	13.63
50-1110-2140-1	REGULAR MEDICARE	23,578.00	1,777.91	5,148.51	18,429.49	25.60
50-1110-2140-10	SEED GRANT MEDICARE	0.00	0.00	0.00	0.00	0.00
50-1110-2140-12	INSURANCE STIPEND MEDICARE	223.00	0.00	0.00	223.00	0.00
50-1110-2140-20	TITLE II TEACHER SALARY (MR)	0.00	10.44	10.44	(10.44)	0.00
50-1110-2140-21	HEALTHY COMM GRANT MEDICARE	0.00	0.00	0.00	0.00	0.00
1110	Regular Programs	29,512.00	2,322.43	5,693.03	23,818.97	23.28
** Function						
<u>Function 1111</u>						
50-1111-2120-1	SUB IMRF	0.00	0.00	0.00	0.00	0.00
50-1111-2130-1	SUB FICA	1,000.00	0.00	0.00	1,000.00	0.76
50-1111-2140-1	SUB MEDICARE	1,500.00	0.00	0.00	1,500.00	0.09
1111	Function 1111	2,500.00	0.00	0.00	2,500.00	0.36
** Function						
<u>Pre-K Programs</u>						
50-1125-2120-16	ECE IMRF	4,170.00	343.62	1,009.30	3,160.70	28.32
50-1125-2130-16	ECE FICA	3,080.00	238.10	699.38	2,380.62	26.57
50-1125-2140-16	ECE MEDICARE	893.00	59.18	173.30	719.70	22.73
1125	Pre-K Programs	8,143.00	640.90	1,881.98	6,261.02	27.05
** Function						
<u>Infant/Toddler (I/T)</u>						
50-1215-2120-1	LIFE SKILLS IMRF	8,767.00	664.98	1,939.38	6,827.62	25.91
50-1215-2130-1	LIFE SKILLS FICA	5,952.00	432.90	1,260.17	4,691.83	24.79
50-1215-2140-1	LIFE SKILLS MEDICARE	1,195.00	94.62	248.86	946.14	24.78
1215	Infant/Toddler (I/T)	15,914.00	1,192.50	3,448.41	12,465.59	25.41
** Function						
<u>Cross-Categorical (Cc)</u>						
50-1220-2120-1	CC PRIMARY IMRF	2,227.00	179.42	764.43	1,462.57	38.35
50-1220-2130-1	CC PRIMARY FICA	1,716.00	96.42	446.00	1,270.00	28.75
50-1220-2140-1	CC PRIMARY MEDICARE	699.00	0.00	104.80	594.20	14.99
1220	Cross-Categorical (Cc)	4,642.00	275.84	1,315.23	3,326.77	31.29
** Function						
<u>Function 1221</u>						
50-1221-2120-1	CC MIDDLE IMRF	6,906.00	556.28	1,634.16	5,271.84	27.69
50-1221-2130-1	CC MIDDLE FICA	4,987.00	385.46	1,132.34	3,854.66	26.57
50-1221-2140-1	CC MIDDLE MEDICARE	668.00	105.72	205.88	462.12	38.73
1221	Function 1221	12,561.00	1,047.46	2,972.38	9,588.62	27.83
** Function						
<u>Function 1222</u>						
50-1222-2120-1	CC JR HIGH IMRF	5,711.00	460.10	1,351.42	4,359.58	27.69

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I.M.R.F./Soc. Sec. Fund 50						
Fund	50	I.M.R.F./Soc. Sec. Fund				
Function	1222	Function 1222				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
50-1222-2130-1	CC JR HIGH FICA	4,125.00	318.82	936.44	3,188.56	26.57
50-1222-2140-1	CC JR HIGH MEDICARE	1,515.00	117.06	345.54	1,169.46	26.67
1222	Function 1222	11,351.00	895.98	2,633.40	8,717.60	27.15 ** Function
<u>Special Education Programs Pre-K</u>						
50-1225-2120-1	PRESCHOOL IMRF	1,193.00	96.12	282.28	910.72	27.69
50-1225-2130-1	PRESCHOOL FICA	862.00	66.60	195.60	666.40	26.55
50-1225-2140-1	PRESCHOOL MEDICARE	254.00	19.66	57.78	196.22	26.62
1225	Special Education Programs Pre-K	2,309.00	182.38	535.66	1,773.34	27.15 ** Function
<u>Remedial and Supplemental Programs K-12</u>						
50-1250-2120-26	TITLE 1 MEDICARE	1,508.00	114.46	336.78	1,171.22	26.12
1250	Remedial and Supplemental Programs K-12	1,508.00	114.46	336.78	1,171.22	26.12 ** Function
<u>Interscholastic Programs</u>						
50-1500-2120-1	EXTRACURRICULAR IMRF	245.00	0.00	0.00	245.00	0.00
50-1500-2130-1	EXTRACURRICULAR FICA	184.00	0.00	0.00	184.00	0.00
50-1500-2140-1	EXTRACURRICULAR MEDICARE	836.00	3.76	7.52	828.48	1.12
1500	Interscholastic Programs	1,265.00	3.76	7.52	1,257.48	0.74 ** Function
<u>Bilingual Programs</u>						
50-1800-2120-38	TBE IMRF	2,867.00	250.87	698.43	2,168.57	28.39
50-1800-2130-38	TBE FICA	2,071.00	173.83	483.95	1,587.05	27.23
50-1800-2140-38	TBE MEDICARE	754.00	58.26	171.22	582.78	26.57
1800	Bilingual Programs	5,692.00	482.96	1,353.60	4,338.40	27.73 ** Function
<u>Guidance Services</u>						
50-2120-2140-1	GUIDANCE MEDICARE	2,095.00	157.62	457.50	1,637.50	25.59
2120	Guidance Services	2,095.00	157.62	457.50	1,637.50	25.59 ** Function
<u>Health Services</u>						
50-2130-2120-1	HEALTH IMRF	3,918.00	315.54	927.30	2,990.70	27.69
50-2130-2130-1	HEALTH FICA	2,829.00	210.10	621.26	2,207.74	25.64
2130	Health Services	6,747.00	525.64	1,548.56	5,198.44	26.83 ** Function
<u>Speech Pathology/Audio Services</u>						
50-2150-2140-1	SPEECH MEDICARE	1,657.00	121.15	360.83	1,296.17	25.45
2150	Speech Pathology/Audio Services	1,657.00	121.15	360.83	1,296.17	25.45 ** Function
<u>Improvement of Instruction Serv</u>						
50-2210-2140-21	HEALTHY COMM GRANT MEDICARE	0.00	0.00	0.00	0.00	0.00
2210	Improvement of Instruction Serv	0.00	0.00	0.00	0.00	0.00 ** Function
<u>Educational Media Services</u>						

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I.M.R.F./Soc. Sec. Fund 50						
Fund	50	I.M.R.F./Soc. Sec. Fund				
Function	2220	Educational Media Services				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
50-2220-2120-1	LIBRARY IMRF	2,954.00	300.73	840.24	2,113.76	32.32
50-2220-2130-1	LIBRARY FICA	2,131.00	180.48	503.59	1,627.41	26.66
50-2220-2140-1	LIBRARY MEDICARE	653.00	40.64	118.84	534.16	21.32
2220	Educational Media Services	5,738.00	521.85	1,462.67	4,275.33	28.97 ** Function
<u>Audio-Visual Services</u>						
50-2223-2120-1	TECH SPECIALIST IMRF	8,795.00	704.98	2,114.94	6,680.06	28.05
50-2223-2130-1	TECH SPECIALIST FICA	6,350.00	436.56	1,309.68	5,040.32	24.07
2223	Audio-Visual Services	15,145.00	1,141.54	3,424.62	11,720.38	26.38 ** Function
<u>Computer-Assisted Inst</u>						
50-2225-2120-1	TECH COORDINATOR IMRF	5,424.00	434.72	1,304.16	4,119.84	28.05
50-2225-2130-1	TECH COORDINATOR FICA	3,916.00	275.32	825.96	3,090.04	24.59
50-2225-2140-1	MEDIA SPECIALIST MEDICARE	0.00	0.00	0.00	0.00	0.00
2225	Computer-Assisted Inst	9,340.00	710.04	2,130.12	7,209.88	26.60 ** Function
<u>Board of Education Services</u>						
50-2310-2120-1	BOARD IMRF	190.00	15.30	22.95	167.05	16.11
50-2310-2130-1	BOARD FICA	275.00	21.20	47.70	227.30	21.20
2310	Board of Education Services	465.00	36.50	70.65	394.35	19.12 ** Function
<u>Executive Admin Services</u>						
50-2320-2120-1	SUPT SECRETARY IMRF	4,119.00	330.12	1,013.31	3,105.69	28.61
50-2320-2130-1	SUPT SECRETARY FICA	2,974.00	228.76	702.18	2,271.82	27.46
50-2320-2140-1	SUPT MEDICARE	1,643.00	125.08	375.36	1,267.64	26.65
2320	Executive Admin Services	8,736.00	683.96	2,090.85	6,645.15	27.85 ** Function
<u>Office Of Principal Serv</u>						
50-2410-2120-1	PRINCIPAL SECRETARY IMRF	6,539.00	528.98	1,526.32	5,012.68	27.39
50-2410-2130-1	PRINCIPAL SECRETARY FICA	4,724.00	366.54	1,057.62	3,666.38	26.27
50-2410-2140-1	PRINCIPALS MEDICARE	2,235.00	172.32	515.38	1,719.62	26.91
2410	Office Of Principal Serv	13,498.00	1,067.84	3,099.32	10,398.68	26.92 ** Function
<u>Fiscal Services</u>						
50-2520-2120-1	FISCAL IMRF	24,546.00	445.30	20,325.89	4,220.11	83.71
50-2520-2130-1	FISCAL FICA	4,011.00	308.58	925.74	3,085.26	26.93
2520	Fiscal Services	28,557.00	753.88	21,251.63	7,305.37	75.74 ** Function
<u>Oper and Maint of Plant Services</u>						
50-2540-2120-1	CUSTODIAN IMRF	13,232.00	1,397.39	4,578.82	8,653.18	39.78
50-2540-2130-1	CUSTODIAN FICA	11,820.00	992.29	4,019.95	7,800.05	38.02
2540	Oper and Maint of Plant Services	25,052.00	2,389.68	8,598.77	16,453.23	38.95 ** Function
<u>Food Services</u>						

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I.M.R.F./Soc. Sec. Fund 50						
Fund	50	I.M.R.F./Soc. Sec. Fund				
Function	2560	Food Services				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
50-2560-2120-1	FOOD SERVICE IMRF	17,569.00	1,003.45	2,933.83	14,635.17	19.50
50-2560-2130-1	FOOD SERVICE FICA	8,784.00	667.43	1,949.28	6,834.72	25.91
2560	Food Services	26,353.00	1,670.88	4,883.11	21,469.89	21.64
Curriculum Services						
50-2620-2140-21	HEALTHY COMM GRANT MEDICAID	0.00	0.00	0.00	0.00	0.00
2620	Curriculum Services	0.00	0.00	0.00	0.00	0.00
Other Support Services						
50-2900-3100-1	INVESTMENT FEES	100.00	15.90	17.05	82.95	17.05
2900	Other Support Services	100.00	15.90	17.05	82.95	17.05
50	I.M.R.F./Soc. Sec. Fund	238,880.00	16,955.15	69,573.67	169,306.33	32.62
50	I.M.R.F./Soc. Sec. Fund	238,880.00	16,955.15	69,573.67	169,306.33	32.62

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Capital Projects Fund or Fund Group 60

Fund 60 Capital Projects Fund or Fund Group
Function 2530 Facilities Acqu Const Services

Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget	
Capital Projects Fund or Fund Group							
<u>Facilities Acqu Const Services</u>							
60-2530-3100-1	CONSTRUCTION SERVICES	363,100.00	77,400.72	446,105.73	(83,005.73)	122.86	
2530	Facilities Acqu Const Services	363,100.00	77,400.72	446,105.73	(83,005.73)	122.86	** Function
<u>Other Support Services</u>							
60-2900-3100-1	INVESTMENT FEES	500.00	46.96	70.39	429.61	14.08	
2900	Other Support Services	500.00	46.96	70.39	429.61	14.08	** Function
<u>Debt Service-Interest on Short-Term Debt</u>							
60-5100-6200-1	DEBT CERTIFICATE INTEREST	0.00	0.00	0.00	0.00	0.00	
5100	Debt Service-Interest on Short-Term Debt	0.00	0.00	0.00	0.00	0.00	** Function
<u>Debt Service - Interest on Long-Term Debt</u>							
60-5200-6100-1	DEBT CERTIFICATES PRINCIPAL	0.00	0.00	0.00	0.00	0.00	
5200	Debt Service - Interest on Long-Term Debt	0.00	0.00	0.00	0.00	0.00	** Function
60	Capital Projects Fund or Fund Group	363,600.00	77,447.68	446,176.12	(82,576.12)	122.71	* Fund
60	Capital Projects Fund or Fund Group	363,600.00	77,447.68	446,176.12	(82,576.12)	122.71	Fund

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Working Cash Fund 70						
Fund	70	Working Cash Fund				
Function	8990	Function 8990				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget

Working Cash Fund

Function 8990

70-8990-6600-1	PERM T/F TO FUND 40	20,000.00	0.00	0.00	20,000.00	0.00	
8990	Function 8990	20,000.00	0.00	0.00	20,000.00	0.00	** Function
70	Working Cash Fund	20,000.00	0.00	0.00	20,000.00	0.00	* Fund
70	Working Cash Fund	20,000.00	0.00	0.00	20,000.00	0.00	Fund

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Tort Immunity and Judgment Fund 80						
Fund 80		Tort Immunity and Judgment Fund				
Function						
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
Tort Immunity and Judgment Fund						
80-1222-1100-1	CC JR HIGH SALARIES	12,212.00	0.00	0.00	12,212.00	0.00
80-1225-1100-1	PRESCHOOL AM SALARIES	3,282.00	0.00	0.00	3,282.00	0.00
80-2130-1100-1	HEALTH SALARIES	37,156.00	0.00	0.00	37,156.00	0.00
80-2220-1100-1	LIBRARY SALARIES	1,915.00	0.00	0.00	1,915.00	0.00
80-2320-1100-1	SUPERINTENDENT SALARY	11,328.00	0.00	0.00	11,328.00	0.00
80-2320-1101-1	SUPERINTENDENT SEC SALARY	5,831.00	0.00	0.00	5,831.00	0.00
80-2361-3800-1	UNEMPLOYMENT INSURANCE	5,000.00	0.00	1,236.00	3,764.00	24.72
80-2361-3801-1	LIABILITY INSURANCE	8,405.00	0.00	8,405.00	0.00	100.00
80-2361-3802-1	PROPERTY INSURANCE	22,309.00	0.00	22,309.00	0.00	100.00
Regular Programs						
80-1110-1100-1	REGULAR SALARIES	8,374.00	0.00	0.00	8,374.00	0.00
1110	Regular Programs	8,374.00	0.00	0.00	8,374.00	0.00
Infant/Toddler (I/T)						
80-1215-1100-1	LIFE SKILLS SALARIES	15,394.00	0.00	0.00	15,394.00	0.00
1215	Infant/Toddler (I/T)	15,394.00	0.00	0.00	15,394.00	0.00
Cross-Categorical (Cc)						
80-1220-1100-1	CC PRIMARY SALARIES	6,270.00	0.00	0.00	6,270.00	0.00
1220	Cross-Categorical (Cc)	6,270.00	0.00	0.00	6,270.00	0.00
Function 1221						
80-1221-1100-1	CC MIDDLE SALARIES	10,454.00	0.00	0.00	10,454.00	0.00
1221	Function 1221	10,454.00	0.00	0.00	10,454.00	0.00
Workers Comp/Workers Occ Disease Acts Payments						
80-2362-3800-1	WORKMANS' COMP INSURANCE	0.00	0.00	0.00	0.00	0.00
2362	Workers Comp/Workers Occ Disease Acts Payments	0.00	0.00	0.00	0.00	0.00
Risk Management and Claims Services Payments						
80-2365-3100-1	TORT PURCH SERVICES	0.00	0.00	0.00	0.00	0.00
80-2365-3900-1	RISK MANAGE PURCH SERVICE	3,000.00	0.00	2,965.00	35.00	98.83
2365	Risk Management and Claims Services Payments	3,000.00	0.00	2,965.00	35.00	98.83
Educational, Inspectional, Sup Serv due to loss						
80-2367-4100-1	TORT SUPPLIES	0.00	0.00	0.00	0.00	0.00
2367	Educational, Inspectional, Sup Serv due to loss	0.00	0.00	0.00	0.00	0.00
Legal Services						
80-2369-3180-1	LEGAL SERVICES	0.00	0.00	0.00	0.00	0.00
2369	Legal Services	0.00	0.00	0.00	0.00	0.00
Tort Immunity Function						

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Tort Immunity and Judgment Fund 80							
Fund	80	Tort Immunity and Judgment Fund					
Function	2370	Tort Immunity Function					
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget	
80-2370-3800-1	LIABILITY INSURANCE	0.00	0.00	0.00	0.00	0.00	
2370	Tort Immunity Function	0.00	0.00	0.00	0.00	0.00	** Function
Property Insurance (Building and Grounds)							
80-2371-3800-1	PROPERTY INSURANCE	0.00	0.00	0.00	0.00	0.00	
2371	Property Insurance (Building and Grounds)	0.00	0.00	0.00	0.00	0.00	** Function
Office Of Principal Serv							
80-2410-1100-1	PRINCIPAL SALARIES	23,177.00	0.00	0.00	23,177.00	0.00	
80-2410-1101-1	PRINCIPAL SEC SALARIES	9,312.00	0.00	0.00	9,312.00	0.00	
2410	Office Of Principal Serv	32,489.00	0.00	0.00	32,489.00	0.00	** Function
Fiscal Services							
80-2520-1100-1	FISCAL SALARIES	7,866.00	0.00	0.00	7,866.00	0.00	
2520	Fiscal Services	7,866.00	0.00	0.00	7,866.00	0.00	** Function
Oper and Maint of Plant Services							
80-2540-1100-1	CUSTODIAN SALARIES	22,153.00	0.00	0.00	22,153.00	0.00	
2540	Oper and Maint of Plant Services	22,153.00	0.00	0.00	22,153.00	0.00	** Function
Food Services							
80-2560-1100-1	FOOD SERVICE SALARY	5,750.00	0.00	0.00	5,750.00	0.00	
2560	Food Services	5,750.00	0.00	0.00	5,750.00	0.00	** Function
Other Support Services							
80-2900-3100-1	INVESTMENT FEES	100.00	28.29	35.43	64.57	35.43	
10-2900-3800-1	WORKMAN'S COMP INSURANCE	0.00	0.00	0.00	0.00	0.00	
80-2900-3800	WORKMAN'S COMP INSURANCE	0.00	0.00	0.00	0.00	0.00	
80-2900-3800-1	WORKMAN'S COMP INSURANCE	26,706.00	1,294.00	26,706.00	0.00	100.00	
2900	Other Support Services	26,806.00	1,322.29	26,741.43	64.57	99.76	** Function
80	Tort Immunity and Judgment Fund	245,994.00	1,322.29	61,656.43	184,337.57	25.06	* Fund
80	Tort Immunity and Judgment Fund	245,994.00	1,322.29	61,656.43	184,337.57	25.06	Fund

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Capital Improvement Fund 90						
Fund 90		Capital Improvement Fund				
Function 2530		Facilities Acqu Const Services				
Account Number	Description	Current Budget	M.T.D. Activity	Y.T.D. Activity	Budget Balance	% of Budget
Capital Improvement Fund						
<u>Facilities Acqu Const Services</u>						
90-2530-3100-1	LIFE SAFETY PURCH SERV	110,880.00	0.00	110,880.00	0.00	100.00
90-2530-3600-1	LIFE SAFETY ARCHITECT	0.00	0.00	0.00	0.00	0.00
2530	Facilities Acqu Const Services	110,880.00	0.00	110,880.00	0.00	100.00
						** Function
<u>Other Support Services</u>						
90-2900-3100-1	INVESTMENT FEES	300.00	49.65	73.13	226.87	24.38
2900	Other Support Services	300.00	49.65	73.13	226.87	24.38
						** Function
90	Capital Improvement Fund	111,180.00	49.65	110,953.13	226.87	99.80
						* Fund
90	Capital Improvement Fund	111,180.00	49.65	110,953.13	226.87	99.80
						Fund
Report Total:		8,084,706.00	753,739.04	2,318,945.25	5,765,760.75	31.03

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Education Fund 10						
Fund						
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget
10-499300-1	ESSER GRANT	136,033.00	0.00	0.00	136,033.00	0.00
10-111000-1	LOCAL TAXES EDUCATION	815,461.00	0.00	482,789.50	332,671.50	59.20
10-113000-1	LOCAL TAXES TECH LEASE	35,149.00	0.00	20,810.04	14,338.96	59.21
10-114000-1	LOCAL TAXES SPEC ED	14,060.00	0.00	8,323.90	5,736.10	59.20
10-121000-1	MOBILE HOME TAX	0.00	0.00	0.00	0.00	0.00
10-122000-1	LOCAL HOUSING AUTHORITY	0.00	0.00	0.00	0.00	0.00
10-131100-1	REGULAR TUITION	0.00	0.00	0.00	0.00	0.00
10-134200-1	SPECIAL EDUC TUITION	0.00	0.00	0.00	0.00	0.00
10-151000-1	INTEREST ON INVESTMENTS	58,000.00	(956.62)	1,674.14	56,325.86	2.89
10-151100-1	INTEREST ON TAXES	0.00	0.00	0.00	0.00	0.00
10-161100-1	LUNCH - STUDENTS	50,000.00	268.75	2,110.44	47,889.56	4.22
10-161200-1	BREAKFAST - STUDENTS	0.00	0.00	0.00	0.00	0.00
10-161300-1	ALA CARTE - STUDENTS	0.00	0.00	0.00	0.00	0.00
10-161400-1	MILK - STUDENTS	2,500.00	0.00	0.00	2,500.00	0.00
10-162000-1	LUNCH - ADULTS	0.00	0.00	0.00	0.00	0.00
10-171100-1	EXTRACURRICULAR ADMISSIONS	9,500.00	0.00	0.00	9,500.00	0.00
10-172000-1	EXTRACURR & ORGANIZATION FEES	10,000.00	325.00	617.00	9,383.00	6.17
10-172100-1	TECHNOLOGY FEES	22,000.00	4,267.00	15,468.92	6,531.08	70.31
10-172200-1	IPAD STUDENT INSURANCE	1,000.00	0.00	120.00	880.00	12.00
10-172300-1	P.E. UNIFORM FEES	0.00	0.00	0.00	0.00	0.00
10-179000-1	YEARBOOKS/CAP & GOWNS	4,800.00	200.00	2,673.55	2,126.45	55.70
10-181100-1	REGISTRATION FEES	28,000.00	3,150.00	20,846.43	7,153.57	74.45
10-192000-1	GENERAL DONATIONS	0.00	0.00	0.00	0.00	0.00
10-195000-1	PRIOR YEAR REFUND	0.00	0.00	0.00	0.00	0.00
10-199900-1	OTHER REVENUE	10,000.00	1,711.68	9,243.07	756.93	92.43
10-199900-10	SEED GRANT REIMBURSEMENTS	4,280.00	0.00	4,279.47	0.53	99.99
10-199900-15	PROJECT LEAD THE WAY GRANT	0.00	0.00	0.00	0.00	0.00
10-199901-1	ERATE REIMBURSEMENT	0.00	0.00	3,684.57	(3,684.57)	0.00
10-199902-1	STUDENT COMP REPAIR FEES	500.00	0.00	0.00	500.00	0.00
10-199903-1	REPLACE LUNCH CARDS	0.00	0.00	0.00	0.00	0.00
10-199904-1	STUDENT LOCKS	100.00	0.00	0.00	100.00	0.00
10-199905-1	BAND/RECORDER FEES	0.00	0.00	0.00	0.00	0.00
10-199906-1	BAND RENTAL FEES	500.00	80.00	80.00	420.00	16.00
10-300100-1	EVIDENCE BASED FUNDING	3,461,528.00	332,866.00	665,732.00	2,795,796.00	19.23
10-310000-1	SPEC ED PRIVATE FACILITY	50,000.00	0.00	11,560.78	38,439.22	23.12
10-312000-1	SPEC ED ORPHANAGE	0.00	0.00	0.00	0.00	0.00
10-330500-38	TBE GRANT	0.00	0.00	0.00	0.00	0.00
10-336000-1	STATE LUNCH REIMBURSEMENT	3,500.00	1,165.13	1,165.13	2,334.87	33.29
10-370500-16	ECE GRANT	194,083.00	43,526.00	43,526.00	150,557.00	22.43
10-399900-21	HEALTHY COMMUNITY GRANT	0.00	0.00	0.00	0.00	0.00
10-399900-22	BACK TO BOOKS GRANT	0.00	0.00	0.00	0.00	0.00

Spring Valley District 99 Revenue Report

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Education Fund 10						
Fund						
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget
10-399901-1	LIBRARY PER CAPITA GRANT	0.00	0.00	0.00	0.00	0.00
10-410700-27	TITLE V RURAL SCH PROGRAM	0.00	0.00	1,323.00	(1,323.00)	0.00
10-421000-1	FEDERAL LUNCH REIMBURSEMENT	150,000.00	0.00	0.00	150,000.00	0.00
10-422000-1	FEDERAL BREAKFAST REIMBURSEMENT	40,000.00	0.00	0.00	40,000.00	0.00
10-430000-26	TITLE I GRANT	200,000.00	0.00	48,155.00	151,845.00	24.08
10-440000-25	TITLE IV SSAE	854.00	0.00	0.00	854.00	0.00
10-462000-22	IDEA GRANT	159,006.00	0.00	0.00	159,006.00	0.00
10-462500-1	SP ED IDEA ROOM & BOARD	100,000.00	88,727.76	88,727.76	11,272.24	88.73
10-493200-20	TITLE II ESSA	25,023.00	0.00	10,801.00	14,222.00	43.16
10-499100-1	MEDICAID ADMIN OUTREACH	16,000.00	0.00	5,201.08	10,798.92	32.51
10-499200-1	MEDICAID FEE FOR SERVICE	40,000.00	6,853.31	6,853.31	33,146.69	17.13
10-499900-25	TITLE IV GRANT	0.00	0.00	0.00	0.00	0.00
10 Education Fund		5,641,877.00	482,184.01	1,455,766.09	4,186,110.91	25.80 Fund

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Oper, Build, & Maint Fund 20						
Fund						
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget
20-499300-1	ESSER GRANT	19,863.00	0.00	0.00	19,863.00	0.00
20-111100-1	LOCAL TAXES O & M	263,619.00	0.00	156,074.45	107,544.55	59.20
20-123000-1	CORP PERS PROP TAX	100,000.00	0.00	21,400.40	78,599.60	21.40
20-151000-1	INTEREST ON INVESTMENTS	8,000.00	(232.43)	332.35	7,667.65	4.15
20-151100-1	INTEREST ON TAXES	0.00	0.00	0.00	0.00	0.00
20-196000-1	TIF FUNDS	20,000.00	0.00	0.00	20,000.00	0.00
20-199900-1	OTHER REVENUE	5,000.00	0.00	0.00	5,000.00	0.00
20-199901-1	ERATE REIMBURSEMENT	5,000.00	0.00	0.00	5,000.00	0.00
20-300100-1	EVIDENCE BASED FUNDING	0.00	0.00	0.00	0.00	0.00
20-370500-16	ECE GRANT	0.00	0.00	0.00	0.00	0.00
20-392500-61	SCHOOL MAINTENANCE GRANT	0.00	0.00	0.00	0.00	0.00
20-440000-25	TITLE IV SSAE - BUILDING	10,781.00	0.00	0.00	10,781.00	0.00
20	Oper, Build, & Maint Fund	432,263.00	(232.43)	177,807.20	254,455.80	41.13
						Fund

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Debt Service Fund or Fund Group 30						
Fund						
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget
30-111200-1	LOCAL TAXES DEBT SERVICES	465,579.00	0.00	275,643.86	189,935.14	59.20
30-151000-1	INTEREST ON INVESTMENTS	1,300.00	(190.02)	(105.87)	1,405.87	-8.14
30-151100-1	INTEREST ON TAXES	0.00	0.00	0.00	0.00	0.00
30-199900-1	OTHER REVENUE	0.00	0.00	0.00	0.00	0.00
30-300100-1	EVIDENCE BASED FUNDING	200,000.00	0.00	0.00	200,000.00	0.00
30-722000-1	PREMIUMS ON BONDS SOLD	0.00	0.00	0.00	0.00	0.00
30 Debt Service Fund or Fund Group		666,879.00	(190.02)	275,537.99	391,341.01	41.32 Fund

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Transportation Fund 40						
Fund						
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget
40-111300-1	LOCAL TAXES TRANSPORTATION	84,358.00	0.00	49,943.52	34,414.48	59.20
40-141100-1	STUDENT BUS FEES	15,000.00	645.00	2,310.24	12,689.76	15.40
40-151000-1	INTEREST ON INVESTMENTS	500.00	0.24	(46.97)	546.97	-9.39
40-151100-1	INTEREST ON TAXES	0.00	0.00	0.00	0.00	0.00
40-199900-1	OTHER REVENUE	0.00	0.00	0.00	0.00	0.00
40-350000-1	REGULAR STATE REIMB	12,000.00	0.00	973.67	11,026.33	8.11
40-351000-1	SPEC ED STATE REIMB	30,000.00	0.00	6,936.36	23,063.64	23.12
40-359900-1	VOC ED REIMB/SRAVTE	0.00	0.00	0.00	0.00	0.00
40-370500-16	ECE GRANT	54,623.00	0.00	0.00	54,623.00	0.00
40-799000-1	PERM T/F FROM FUND 70	0.00	0.00	0.00	0.00	0.00
40	Transportation Fund	196,481.00	645.24	60,116.82	136,364.18	30.60
						Fund

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I.M.R.F./Soc. Sec. Fund 50						
Fund						
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget
50-111400-1	LOCAL TAXES IMRF	87,233.00	0.00	51,646.16	35,586.84	59.20
50-115000-1	LOCAL TAXES SOC SEC MEDICARE	96,527.00	0.00	57,148.55	39,378.45	59.20
50-123000-1	CORP PERS PROP TAX	0.00	0.00	0.00	0.00	0.00
50-151000-1	INTEREST ON INVESTMENTS	1,000.00	(74.07)	(54.48)	1,054.48	-5.45
50-151100-1	INTEREST ON TAXES	0.00	0.00	0.00	0.00	0.00
50-370500-16	ECE GRANT	8,143.00	0.00	0.00	8,143.00	0.00
50-799000-1	PERM T/F FROM FUND 70	20,000.00	0.00	0.00	20,000.00	0.00
50	I.M.R.F./Soc. Sec. Fund	212,903.00	(74.07)	108,740.23	104,162.77	51.08
						Fund

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Capital Projects Fund or Fund Group 60

Fund

Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget	
60-151000-1	INTEREST ON INVESTMENTS	35,000.00	(152.76)	169.81	34,830.19	0.49	
60-721000-1	PRINCIPAL ON BONDS SOLD	0.00	0.00	0.00	0.00	0.00	
60-722000-1	PREMIUM ON BONDS SOLD	0.00	0.00	0.00	0.00	0.00	
60-723000-1	INTEREST ON BONDS SOLD	0.00	0.00	0.00	0.00	0.00	
60-899000-1	BOND ISSUANCE COSTS	0.00	0.00	0.00	0.00	0.00	
60	Capital Projects Fund or Fund Group	35,000.00	(152.76)	169.81	34,830.19	0.49	Fund

Spring Valley District 99 Revenue Report

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Working Cash Fund 70

Fund

Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget	
70-111500-1	LOCAL TAXES WORKING CASH	35,149.00	0.00	20,810.04	14,338.96	59.21	
70-151000-1	INTEREST ON INVESTMENTS	10,000.00	(188.92)	419.59	9,580.41	4.20	
70-151100-1	INTEREST ON TAXES	0.00	0.00	0.00	0.00	0.00	
70	Working Cash Fund	45,149.00	(188.92)	21,229.63	23,919.37	47.02	Fund

Spring Valley District 99 Revenue Report

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Tort Immunity and Judgment Fund 80						
Fund						
Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget
80-112000-1	TAXES -TORT INSURANCE	188,765.00	0.00	111,757.67	77,007.33	59.20
80-151000-1	INTEREST ON INVESTMENTS	2,000.00	(88.82)	31.01	1,968.99	1.55
80-151100-1	INTEREST ON TAXES	0.00	0.00	0.00	0.00	0.00
80-199900-1	OTHER REVENUE	0.00	0.00	0.00	0.00	0.00
80	Tort Immunity and Judgment Fund	190,765.00	(88.82)	111,788.68	78,976.32	58.60 Fund

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Capital Improvement Fund 90 Fund

Account Number	Description	Revenue Budget	M.T.D. Revenue	Y.T.D. Revenue	Budget Balance Revenue	% of Budget	
90-111800-1	LOCAL TAXES FIRE PREV & SAFETY	35,149.00	0.00	20,810.04	14,338.96	59.21	
90-151000-1	INTEREST ON INVESTMENTS	4,200.00	(136.46)	176.76	4,023.24	4.21	
90-151100-1	INTEREST ON TAXES	0.00	0.00	0.00	0.00	0.00	
90	Capital Improvement Fund	39,349.00	(136.46)	20,986.80	18,362.20	53.34	Fund
Report Total:		<u>7,460,666.00</u>	<u>481,765.77</u>	<u>2,232,143.25</u>	<u>5,228,522.75</u>	<u>29.92</u>	

Spring Valley CCSD #99
Account #27540002561
September 30, 2020

<u>Category</u>	<u>Cost Basis</u>	<u>Market Value</u>	<u>%</u>	<u>Estimated Annual Income</u>	<u>Current Yield</u>
Cash & Cash Equivalents	\$162,677	\$162,677	5.23%	\$49	0.03%
Certificates of Deposit	\$1,920,000	\$1,922,950	61.87%	\$16,674	0.87%
T-Bills	\$0	\$0	0.00%	\$0	0.00%
Commercial Paper	\$199,782	\$199,782	6.44%	\$290	0.14%
Pass-Thru Securities	\$0	\$0	0.00%	\$0	0.00%
Taxable Municipal Bonds	\$271,388	\$270,782	8.71%	\$6,401	2.36%
U.S. Government Obligations	<u>\$553,933</u>	<u>\$551,800</u>	<u>17.75%</u>	<u>\$9,400</u>	<u>1.70%</u>
TOTAL ASSETS	<u>\$3,107,780</u>	<u>\$3,107,990</u>	<u>100.00%</u>	<u>\$32,814</u>	<u>1.05%</u>

<u>Sales/Maturities/Calls</u>	<u>Coupon</u>	<u>Maturity</u>	<u>Par</u>
None			
<u>Purchases</u>	<u>Coupon</u>	<u>Maturity</u>	<u>Par</u>
Carbondale, IL	1.05%	12/01/20	\$35,000
Carbondale, IL	1.15%	12/01/21	\$55,000
Cook County, IL School Dist. No 162 Matteson	3.00%	12/01/20	\$70,000
Peru Federal Savings Bank CD	0.30%	12/14/20	\$100,000
Peru Federal Savings Bank CD	0.35%	03/14/21	\$100,000
Hometown National Bank CD	0.25%	12/08/20	\$245,000
Hometown National Bank CD	0.45%	03/09/21	\$245,000
FHLB	1.08%	05/07/27	\$100,000
Assets Held 9/30/20			

Spring Valley CCSD #99
Account #27540002561
Cash Basis Earnings Worksheet
September 30, 2020

Fiscal Year Ending: 6/30/21
Fiscal Year Beginning: 7/01/20

MONTHLY INCOME

Sep-20	Prepaid Interest (Accrued)	(\$387.00)
	CD Interest	\$416.16
	UST/Agencies/Municipals	\$650.00
	T-Bills/Commercial Paper	\$0.00
	9/1/20 Money Market	<u>\$86.43</u>
	September Monthly Total	\$765.59
	Previous Fiscal YTD Interest	\$7,712.89
	Total Fiscal YTD Interest	<u><u>\$8,478.48</u></u>

MONTHLY CASH BASIS EARNINGS

Sep-20	September Interest	\$765.59
	Realized Gain/Loss	\$0.00
	Fees	<u>-\$795.81</u>
	Monthly Cash Basis Earnings	<u><u>-\$30.22</u></u>

MONTHLY ACCOUNT CHARACTERISTICS

Yield on Portfolio:	1.05%
Duration (excluding cash):	1.01

**FISCAL YEAR-TO-DATE
CASH BASIS EARNINGS**

DIVIDENDS/INTEREST	\$8,478.48
REALIZED GAIN/LOSS	\$0.00
FEES	<u>-\$1,114.60</u>
YTD CASH BASIS EARNINGS	<u><u>\$7,363.88</u></u>

**PRIOR YEAR FISCAL YEAR-TO-DATE
CASH BASIS EARNINGS**

DIVIDENDS/INTEREST	\$44,696.61
REALIZED GAIN/LOSS	\$0.00
FEES	<u>-\$1,728.94</u>
YTD CASH BASIS EARNINGS	<u><u>\$42,967.67</u></u>

SPRING VALLEY ELEMENTARY SCHOOL DISTRICT No. 99
TREASURER'S REPORT - DISTRICT CHECKING ACCOUNT 0000961450
SEPTEMBER 30, 2020

BEGINNING BALANCE - BOOKS	09/01/2020	\$ 913,704.42
ADD: CASH RECEIPTS		483,134.19
TRANSFER FROM INVESTMENT ACCOUNT		700,000.00
SUBTRACT: CASH DISBURSEMENTS		(753,954.04)
ADJUSTMENTS:		-
		-
ENDING BALANCE - BOOKS	09/30/2020	<u>\$ 1,342,884.57</u>

RECONCILIATION OF CHECKING ACCOUNT

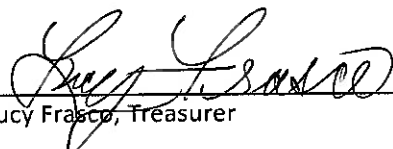
BALANCE PER 9/30/2020 BANK STATEMENT	\$ 1,399,416.72
ADD: DEPOSITS IN TRANSIT	-
SUBTRACT: OUTSTANDING CHECKS	(56,878.50)
ADJUSTMENTS: NSF check to be redeposited	346.35
RECONCILED BALANCE	<u>\$ 1,342,884.57</u>

DETAIL OF FUND BALANCES

10 EDUCATIONAL	\$ 886,009.45
20 OPERATIONS & MAINTENANCE	254,773.15
30 DEBT SERVICES	49,512.78
40 TRANSPORTATION	42,801.56
50 MUNICIPAL RETIREMENT/SOCIAL SECURITY	54,576.74
60 CAPITAL PROJECTS	(144,410.73)
70 WORKING CASH	133,097.70
80 TORT	42,949.85
90 FIRE PREVENTION & SAFETY	23,574.07

ENDING BALANCE

\$ 1,342,884.57



Lucy Frasco, Treasurer

10/21/2020

SPRING VALLEY ELEMENTARY SCHOOL DISTRICT No. 99
DISTRICT CHECKING - OUTSTANDING CHECKS AND ADDITIONAL RECONCILIATIONS
SEPTEMBER 30, 2020

District Checking - Outstanding Checks

Check Date	Check No.	Amount
Jan 2019	40283	\$ 343.52
Sept 2019	40986	355.87
Mar 2020	41465	100.00
April 2020	41567	103.50
Aug 2020	41824	30.00
Sept 2020	41879	32.00
Sept 2020	41880	2,899.52
Sept 2020	41881	47,503.86
Sept 2020	41885	427.30
Sept 2020	41889	90.00
Sept 2020	41901	12.00
Sept 2020	41910	35.00
Sept 2020	41923	200.00
Sept 2020	41930	140.00
Sept 2020	41952	270.00
Sept 2020	41963	1,105.00
Sept 2020	41969	567.00
July 2020	Payroll- related EFTs	<u>2,663.93</u>
		<u><u>56,878.50</u></u>

Additional Reconciliations

Flex Plan - Spring Valley City Bank

Beginning Balance	\$ 12,657.81
Add: Deposits	1,225.14
Deposit in transit	-
Less: Reimbursements/fees	<u>-</u>
Ending Balance	<u><u>\$ 13,882.95</u></u>

Vezzetti Capital Mgmt., Inc.

Beginning Balance	\$ 3,810,195.50
Dividends & Interest	765.59
Change in market value	(2,970.90)
Property taxes received	-
Rounding	-
Transfer to checking	<u>(700,000.00)</u>

Ending Balance **\$ 3,107,990.19**

Regular Checking **\$ 1,342,884.57**

Total All Accounts **\$ 4,464,757.71**

Total All Accounts by Fund

10 EDUCATIONAL	\$ 2,695,828.54
20 O & M (BUILDING)	568,362.25
30 DEBT SERVICES	327,469.88
40 TRANSPORTATION	57,092.47
50 MR/SS	72,480.26
60 CAPITAL PROJECTS	(106,757.54)
70 WORKING CASH	506,024.33
80 TORT	211,861.37
90 FIRE PREVENTION & SAFETY	<u>132,396.15</u>
	<u><u>\$ 4,464,757.71</u></u>

Bills Payable List

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Expense on Date: 10/1/2020 to 10/31/2020

Vendor Name	P.O. Number	Description	Override	Batch #	Amount	State Account Number
ABSOLUTE FIRE PROTECTION						
		EQUIPMENT UPKEEP SERVICE - Sprinkler Insp		1020	460.00	20-2540-3202-1
		BUILDING UPKEEP SERVICE - Pipe/Valve Insp		1020	1,105.00	20-2540-3201-1
					<u>\$1,565.00</u>	
ADMIN PARTNERS LLC						
		BOARD OTHER PURCH SERV - Compliance M		1020	125.00	10-2310-3900-1
					<u>\$125.00</u>	
AISLE						
		TITLE 1 STAFF DEVELOPMENT - Flocchi Conf		1020	196.00	10-2210-3100-26
					<u>\$196.00</u>	
AMAZON.COM						
		ESSER GRANT SUPPLIES - Tripods		1020	330.93	10-1110-4100-58
		TITLE IV SUPPLIES - Hikvision Camera		1020	639.82	20-2540-4100-25
		ESSER GRANT SUPPLIES - Signage		1020	18.49	10-1110-4100-58
		COMPUTER SUPPLIES - Microfiber Cloths		1020	284.68	10-2221-4100-1
		ESSER GRANT CAFETERIA SUPPLIES - Food		1020	281.30	10-2560-4100-58
		ESSER GRANT CAFETERIA SUPPLIES - Plasti		1020	347.70	10-2560-4100-58
		ESSER GRANT CAFETERIA SUPPLIES - Foam		1020	145.76	10-2560-4100-58
		COMPUTER SUPPLIES - MacBook Chargers		1020	771.81	10-2221-4100-1
		ESSER GRANT CAFETERIA SUPPLIES - Food		1020	465.00	10-2560-4100-58
		LIBRARY SUPPLIES - Storage Tubs		1020	29.86	10-2220-4100-1
		ESSER GRANT CAFETERIA SUPPLIES - Rubb		1020	363.50	10-2560-4100-58
		BOARD SUPPLIES - Audio Tapes		1020	260.96	10-2310-4100-1
		ESSER GRANT SUPPLIES - Macbook Cases		1020	44.48	10-1110-4100-58
					<u>\$3,984.29</u>	
AMEREN IP						
		ELECTRICITY		1020	6,236.75	20-2540-4606-1
					<u>\$6,236.75</u>	
BATTERIES AND THINGS						
		BUILDING SUPPLY		1020	177.36	20-2540-4100-1
					<u>\$177.36</u>	
BEHAV DISORDER PROG COOP						
		SPEC ED TUITION OTHER SCHOOLS - Septer		1020	5,460.00	10-4120-6700-1
					<u>\$5,460.00</u>	
BMP TRI-COUNTY SPEC. ED.						
		BMP JOINT AGREEMENT ASSESSMENT		1020	80,208.57	10-4120-3100-1
					<u>\$80,208.57</u>	
CAROL FLAHERTY						
		TITLE 1 STAFF DEVELOPMENT		1020	208.25	10-2210-3100-26
					<u>\$208.25</u>	
CDW GOVERNMENT, INC.						
		COMPUTER CAP OUTLAY		1020	3,342.00	10-2221-5100-1
					<u>\$3,342.00</u>	
CHARLOTTE HERRMANN						
		LIBRARY TRAVEL		1020	29.73	10-2220-3300-1
					<u>\$29.73</u>	

Bills Payable List

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Expense on Date: 10/1/2020 to 10/31/2020

Vendor Name	P.O. Number	Description	Override	Batch #	Amount	State Account Number
CHASE CARD SERVICES						
		BOARD OTHER PURCH SERV - IASB		1020	103.00	10-2310-3900-1
		TITLE 1 STAFF DEVELOPMENT		1020	11.00	10-2210-3100-26
		SUPPLIES - MIDDLE - Spelling Bee		1020	175.00	10-1110-4101-1
		BUILDING SUPPLY - Filters		1020	479.06	20-2540-4100-1
		BOARD OTHER PURCH SERV - Staff Lunch		1020	59.88	10-2310-3900-1
		BUILDING SUPPLY - Filters		1020	220.84	20-2540-4100-1
		BUILDING SUPPLY - Flags		1020	57.50	20-2540-4100-1
		PRINCIPALS SUPPLIES		1020	79.00	10-2410-4100-1
		BOARD OTHER PURCH SERV - Adm Lunch		1020	67.83	10-2310-3900-1
		ESSER GRANT SUPPLIES		1020	255.17	10-1110-4100-58
		SUPERINTENDENT OFFICE SUPPLY		1020	134.17	10-2320-4100-1
		BOARD OTHER PURCH SERV - Interest		1020	33.54	10-2310-3900-1
					<u>\$1,675.99</u>	
CINTAS CORP #396						
		BUILDING SUPPLY		1020	53.27	20-2540-4100-1
		BUILDING SUPPLY		1020	53.27	20-2540-4100-1
					<u>\$106.54</u>	
CITY OF SPRING VALLEY						
		WATER - South		1020	377.99	20-2540-3700-1
		WATER - North		1020	136.33	20-2540-3700-1
					<u>\$514.32</u>	
COMCAST CABLE						
		TELEPHONE		1020	559.19	20-2540-3100-1
					<u>\$559.19</u>	
CONNECTING POINT COMPUTER						
		COMPUTER SOFTWARE - 3 Year MS Office		1020	863.00	10-2221-4200-1
		COMPUTER CAP OUTLAY		1020	10,235.20	10-2221-5100-1
		COMPUTER SUPPLIES - Switches (Storm)		1020	2,300.00	10-2221-4100-1
		COMPUTER SUPPLIES - Switches (Storm)		1020	11,954.20	10-2221-4100-1
					<u>\$25,352.40</u>	
CONNIE HARTMAN						
		ESSER GRANT SUPPLIES		1020	631.58	10-1110-4100-58
					<u>\$631.58</u>	
CONTRACT PAPER GROUP						
		REGULAR SUPPLIES		1020	2,080.00	10-1110-4100-1
					<u>\$2,080.00</u>	
DAYNA GAETA						
		TITLE 1 STAFF DEVELOPMENT		1020	191.06	10-2210-3100-26
					<u>\$191.06</u>	
DEMCO INC.						
		LIBRARY SUPPLIES		1020	201.31	10-2220-4100-1
					<u>\$201.31</u>	
DIGITAL COPY SYSTEMS						
		COPY MACHINE RENTAL		1020	1,775.88	10-2570-3250-1
		INTERNAL SUPPLIES		1020	242.73	10-2570-4100-1

Bills Payable List

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 Spring Valley CCSD 99
 Expense on Date: 10/1/2020 to 10/31/2020

Vendor Name					
P.O. Number	Description	Override	Batch #	Amount	State Account Number
				<u>\$2,018.61</u>	
FLEX SOURCE LLC					
	BOARD OTHER PURCH SERV		1020	55.00	10-2310-3900-1
				<u>\$55.00</u>	
FOLLETT SCHOOL SOLUTIONS					
	ESSER GRANT PURCH SERV		1020	4,295.61	10-1110-3100-58
	TITLE I SUPPLIES		1020	2,920.50	10-1250-4100-26
				<u>\$7,216.11</u>	
Guided Readers					
	ESSER GRANT PURCH SERV		1020	286.56	10-1110-3100-58
				<u>\$286.56</u>	
HEARTLAND BANK & TRUST CO					
	INTEREST ON BONDS - Series 2017		1020	53,025.00	30-5200-6000-1
	PRINCIPAL ON BONDS - Series 2017		1020	365,000.00	30-5300-6000-1
	SERVICE CHARGE ON BONDS - Series 2017		1020	500.00	30-5400-3000-1
	INTEREST ON BONDS - Series 2018		1020	89,638.75	30-5200-6000-1
	SERVICE CHARGE ON BONDS - Series 2018		1020	500.00	30-5400-3000-1
				<u>\$508,663.75</u>	
HOMETOWN NATIONAL BANK					
	SERVICE CHARGE ON BONDS - Late Charge		1020	1,579.14	30-5400-3000-1
				<u>\$1,579.14</u>	
HOMETOWN NATL BANK					
	INVESTMENT FEES		1020	224.49	10-2900-3100-1
	INVESTMENT FEES		1020	39.20	20-2900-3100-1
	INVESTMENT FEES		1020	34.74	10-2900-3100-1
	INVESTMENT FEES		1020	1.79	40-2900-3100-1
	INVESTMENT FEES		1020	2.24	50-2900-3100-1
	INVESTMENT FEES		1020	4.71	60-2900-3100-1
	INVESTMENT FEES		1020	46.62	10-2900-3100-1
	INVESTMENT FEES		1020	21.11	80-2900-3100-1
	INVESTMENT FEES		1020	13.60	90-2900-3100-1
				<u>\$388.50</u>	
I.V. NET, LLP					
	COMPUTER PURCH SERVICE - Domain Name		1020	30.95	10-2221-3100-1
				<u>\$30.95</u>	
IASB					
	BOARD OTHER PURCH SERV - BoardBook		1020	1,500.00	10-2310-3900-1
				<u>\$1,500.00</u>	
ILLINI SUPPLY INC.					
	ESSER GRANT CAPITAL OUTLAY		1020	9,230.30	20-2540-500-58
				<u>\$9,230.30</u>	
ILLINOIS VALLEY CELLULAR					
	TELEPHONE		1020	4.83	20-2540-3100-1
				<u>\$4.83</u>	
ILMEA					
	BAND SUPPLIES - Participation Fee		1020	50.00	10-1110-4600-1

Bills Payable List

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Spring Valley CCSD 99

Expense on Date: 10/1/2020 to 10/31/2020

Vendor Name	P.O. Number	Description	Override	Batch #	Amount	State Account Number
					\$50.00	
IMPREST FUND						
		IMPREST FUND EDUCATION		1020	348.91	10-111-1
					\$348.91	
JB CONTRACTING						
		BUILDING UPKEEP SERVICE - No Heat in East		1020	545.93	20-2540-3201-1
					\$545.93	
JOHN'S SERVICE & SALES						
		EQUIPMENT UPKEEP SERVICE - Freezer (Stor		1020	1,004.15	20-2540-3202-1
		EQUIPMENT UPKEEP SERVICE - A/C (Storm)		1020	651.66	20-2540-3202-1
					\$1,655.81	
JOHNSON CONTROLS						
		EQUIPMENT UPKEEP SERVICE - AHU (Storm)		1020	713.00	20-2540-3202-1
					\$713.00	
JUNIOR LIBRARY GUILD						
		LIBRARY SUPPLIES		1020	612.00	10-2220-4100-1
					\$612.00	
JUST ELEVATORS INSPECTION						
		EQUIPMENT UPKEEP SERVICE - Lift Inspectio		1020	125.00	20-2540-3202-1
					\$125.00	
KENDRICK PEST CONTROL INC						
		BUILDING UPKEEP SERVICE		1020	60.00	20-2540-3201-1
					\$60.00	
KIRA SETCHELL						
		TUITION REIMBURSEMENT - SESE692		1020	600.00	10-1110-2300-1
		TUITION REIMBURSEMENT - SESE601		1020	450.00	10-1110-2300-1
					\$1,050.00	
KLEIN THORPE & JENKINS						
		BOARD LEGAL SERVICES		1020	540.50	10-2310-3180-1
		BOARD LEGAL SERVICES		1020	188.00	10-2310-3180-1
					\$728.50	
KOHL WHOLESALE						
		ESSER GRANT CAFETERIA SUPPLIES		1020	596.00	10-2560-4100-58
		ECE CAFETERIA SUPPLIES		1020	51.60	10-2560-4100-16
		NON FOOD SUPPLIES		1020	129.52	10-2560-4200-1
		FOOD SERVICE FOOD SUPPLIES		1020	4,666.38	10-2560-4100-1
					\$5,443.50	
LOCKER ROOM						
		BUILDING SUPPLY - Shirts		1020	39.00	20-2540-4100-1
					\$39.00	
MAUTINO DIST CO INC						
		REGULAR SUPPLIES - Water		1020	74.75	10-1110-4100-1
		REGULAR SUPPLIES - Water		1020	69.00	10-1110-4100-1
		REGULAR SUPPLIES - Water		1020	69.00	10-1110-4100-1
					\$212.75	
MIDAMERICA BOOKS						

Specialized Data Systems, Inc.

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Bills Payable List

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Spring Valley CCSD 99

Expense on Date: 10/1/2020 to 10/31/2020

Vendor Name	P.O. Number	Description	Override	Batch #	Amount	State Account Number
		LIBRARY SUPPLIES		1020	245.40	10-2220-4100-1
		LIBRARY SUPPLIES		1020	407.00	10-2220-4100-1
					<u>\$652.40</u>	
Morgan Li		ESSER GRANT SUPPLIES - Desk Barriers		1020	6,127.50	20-2540-4100-58
					<u>\$6,127.50</u>	
MTCO		TELEPHONE		1020	355.87	20-2540-3100-1
					<u>\$355.87</u>	
NCS PEARSON INC.		TITLE I TESTING - Aimsweb		1020	3,900.00	10-2230-3100-26
		TITLE I PURCH SERVICE - Assessments		1020	141.70	10-1250-3100-26
					<u>\$4,041.70</u>	
Pam Buettner		OTHER SUPPLIES/TEACHERS		1020	300.00	10-1110-4300-1
					<u>\$300.00</u>	
PERMA BOUND		LIBRARY SUPPLIES		1020	240.51	10-2220-4100-1
		LIBRARY SUPPLIES		1020	35.18	10-2220-4100-1
		LIBRARY SUPPLIES		1020	31.89	10-2220-4100-1
		LIBRARY SUPPLIES		1020	1,296.80	10-2220-4100-1
					<u>\$1,604.38</u>	
PITNEY BOWES INC.		COMPUTER PURCH SERVICE		1020	376.11	10-2221-3100-1
					<u>\$376.11</u>	
PNC Bank c/o First Book		LIBRARY SUPPLIES - Read for the Record		1020	67.50	10-2220-4100-1
					<u>\$67.50</u>	
REFLECTIVE IMAGE		SUPPLIES TRANSPORTATION - Bus Signs		1020	108.00	40-2550-4100-1
					<u>\$108.00</u>	
REGIONAL OFFICE OF		TITLE 1 STAFF DEVELOPMENT		1020	125.00	10-2210-3100-26
					<u>\$125.00</u>	
RIVER CITY WASTE SERVICES LLC		GROUNDS UPKEEP SERVICE - Finance Charg		1020	10.00	20-2540-3200-1
		GROUNDS UPKEEP SERVICE		1020	253.91	20-2540-3200-1
		GROUNDS UPKEEP SERVICE		1020	253.91	20-2540-3200-1
					<u>\$517.82</u>	
ROCHESTER 100 INC.		TBE SUPPLIES		1020	435.00	10-1800-4100-38
					<u>\$435.00</u>	
Scholastic Inc		TITLE I SUPPLIES		1020	224.75	10-1250-4100-26
					<u>\$224.75</u>	

SCHOOL NURSE SUPPLY, INC

Specialized Data Systems, Inc.

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Bills Payable List

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Spring Valley CCSD 99

Expense on Date: 10/1/2020 to 10/31/2020

Vendor Name	P.O. Number	Description	Override	Batch #	Amount	State Account Number
		HEALTH SUPPLIES		1020	65.79	10-2130-4100-1
		HEALTH SUPPLIES - Children's Disposable Ma:		1020	109.05	10-2130-4100-1
					<u>\$174.84</u>	
Sequel Youth and Family Services						
		SEQUEL TUITION		1020	2,759.20	10-1200-600-1
					<u>\$2,759.20</u>	
STAPLES						
		COMPUTER SUPPLIES		1020	257.60	10-2221-4100-1
		TITLE I SUPPLIES		1020	363.59	10-1250-4100-26
		REGULAR SUPPLIES		1020	916.10	10-1110-4100-1
					<u>\$1,537.29</u>	
SUPREME SCHOOL SUPPLY						
		REGULAR SUPPLIES - Student File Folders		1020	199.36	10-1110-4100-1
					<u>\$199.36</u>	
TECHNOLOGY MADE EASY						
		COMPUTER SUPPLIES - Loaner iPad Repair		1020	71.10	10-2221-4100-1
		COMPUTER SUPPLIES - AM iPad Repair		1020	94.50	10-2221-4100-1
					<u>\$165.60</u>	
THOMPSON ELECTRONICS CO						
		BUILDING UPKEEP SERVICE - Door Access (S		1020	3,420.00	20-2540-3201-1
					<u>\$3,420.00</u>	
TIMBERLINE BILLING SERVIC						
		BOARD OTHER PURCH SERV - Sept Medicaid		1020	479.73	10-2310-3900-1
					<u>\$479.73</u>	
TNT LAWN & SNOW, LLC						
		GROUNDS UPKEEP SERVICE - Sept		1020	1,360.00	20-2540-3200-1
					<u>\$1,360.00</u>	
Troy Technologies						
		EQUIPMENT UPKEEP SERVICE - Phones (Sto		1020	3,416.81	20-2540-3202-1
					<u>\$3,416.81</u>	
UZBL						
		TITLE I SUPPLIES - iPad Cases		1020	4,314.00	10-1250-4100-26
					<u>\$4,314.00</u>	
VALLEY FLOWERS						
		BOARD OTHER PURCH SERV		1020	58.00	10-2310-3900-1
					<u>\$58.00</u>	
VERIZON WIRELESS						
		TELEPHONE		1020	163.96	20-2540-3100-1
					<u>\$163.96</u>	
VOCABULARY SPELLING CITY						
		TITLE I PURCH SERVICE		1020	567.00	10-1250-3100-26
					<u>\$567.00</u>	
VOYAGER SOPRIS LEARNING						
		TITLE I PURCH SERVICE		1020	643.50	10-1250-3100-26
					<u>\$643.50</u>	

Bills Payable List

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Spring Valley CCSD 99

Expense on Date: 10/1/2020 to 10/31/2020

Vendor Name		Override	Batch #	Amount	State Account Number
P.O. Number	Description				
WAL-MART STORES, INC.					
	ESSER GRANT SUPPLIES		1020	27.29	10-1110-4100-58
				<u>\$27.29</u>	
WESTERN NRG, INC.					
	COMPUTER PURCH SERVICE - Urgent Care		1020	1,620.00	10-2221-3100-1
				<u>\$1,620.00</u>	
			Report Total	<u>\$711,246.10</u>	

SPRING VALLEY C.C.S.D. #99

IMPREST FUND

JL

September 2020

	Date	Check #	Account #	Amount	
Kathy Sarver Eldridge	9/29/20	13054		\$19.85	Art
Kristin Wrobleski	9/29/20	13055		\$81.68	Life Skills
Jacquelyn Guynn	10/1/20	13056		\$23.70	lunch balance moved
Abby Arellano	10/1/20	13057		\$22.55	lunch balance
Krstine Wrobleski	10/5/20	13058		\$55.13	Life Skills
Kathy Hoscheid	10/7/20	13059		\$146.00	NASN membership renewal

TOTAL

\$348.91

SPRING VALLEY C.C. ELEMENTARY SCHOOLS

ACTIVITY REPORT

September 2020

	BEGINNING BALANCE	RECEIPTS	DISBURSEMENTS	BALANCE
BAND	\$13.25	\$0.00	\$0.00	\$13.25
BASKETBALL - BOYS	\$557.86	\$0.00	\$0.00	\$557.86
BASKETBALL - GIRLS	\$903.61	\$0.00	\$0.00	\$903.61
CANDY-SODA MACHINES	\$1,143.57	\$0.00	\$0.00	\$1,143.57
COUNSELING	\$388.00	\$0.00	\$0.00	\$388.00
FIELD TRIPS	\$106.82	\$0.00	\$0.00	\$106.82
HHP (HELP HERMES PROJECT)	\$1,140.45	\$100.00	\$38.53	\$1,201.92
JFK ACTIVITY FUND (PRINC.)	\$3,628.22	\$564.00	\$362.00	\$3,830.22
JFK LIBRARY - MEDIA CENTER	\$801.24	\$0.00	\$0.00	\$801.24
JUMP ROPE FOR HEART	\$0.00	\$0.00	\$0.00	\$0.00
MUSICAL	\$2,303.59	\$18.00	\$0.00	\$2,321.59
PBIS - JFK	\$4,608.60	\$0.00	\$0.00	\$4,608.60
RETIREMENT PARTY	\$57.58	\$0.00	\$0.00	\$57.58
SCHOLASTIC BOWL	\$112.44	\$0.00	\$0.00	\$112.44
SPECIAL EDUCATION DONATION	\$0.00	\$0.00	\$0.00	\$0.00
SPEECH	\$2,045.58	\$0.00	\$0.00	\$2,045.58
STARVED ROCK CONFERENCE	\$0.00	\$0.00	\$0.00	\$0.00
STUDENT COUNCIL	\$0.00	\$0.00	\$0.00	\$0.00
SUNSHINE FUND	\$495.15	\$460.00	\$50.00	\$905.15
TRACK	\$725.41	\$0.00	\$0.00	\$725.41
VOLLEYBALL	\$920.00	\$0.00	\$0.00	\$920.00
Total	\$19,951.37	\$1,142.00	\$450.53	\$20,642.84
 CHECKBOOK BALANCE	 \$20,642.84			
MONEY MARKET BALANCE	\$0.00			
TOTAL	\$20,642.84			

Due to ROE on Thursday, October 15, 2020
Due to ISBE on Monday, November 16, 2020
SD/JA20

☒ School District
☐ Joint Agreement

ILLINOIS STATE BOARD OF EDUCATION
School Business Services Department
100 North First Street, Springfield, Illinois 62777-0001
217/785-8779
**Illinois School District/Joint Agreement
Annual Financial Report ***
June 30, 2020

School District/Joint Agreement Information <i>(See instructions on inside of this page.)</i>		Accounting Basis:		Certified Public Accountant Information																			
School District/Joint Agreement Number: School District #99		☒ CASH ☐ ACCRUAL		Name of Auditing Firm: Roentfeldt & Lockas, P.C.																			
County Name: Bureau				Name of Audit Manager: Duane K. Lockas, C.P.A.																			
Name of School District/Joint Agreement: Spring Valley Elementary Schools				Address: 1100 Columbus Street																			
Address: 800 North Richards Street				City: Ottawa																			
City: Spring Valley, Illinois				State: Illinois																			
Email Address:				Zip Code: 61350																			
Zip Code: 61362				Phone Number: 815-433-0464																			
				Fax Number: 815-433-6464																			
				IL License Number (9 digit): 060-003995																			
				Expiration Date: 11/30/2021																			
				Email Address: admin@centfieldlockas.com																			
Annual Financial Report Type of Auditor's Report issued: <table border="1"><tr><td>☒ Qualified</td><td>☐ Unqualified</td></tr><tr><td>☒ Adverse</td><td></td></tr><tr><td>☐ Disclaimer</td><td></td></tr></table>		☒ Qualified	☐ Unqualified	☒ Adverse		☐ Disclaimer		Single Audit Status: <table border="1"><tr><td>YES</td><td>☒</td><td>NO</td><td>☐</td></tr><tr><td>YES</td><td>☒</td><td>NO</td><td>☐</td></tr><tr><td>YES</td><td>☒</td><td>NO</td><td>☐</td></tr></table> Are Federal expenditures greater than \$750,000? Is all Single Audit Information completed and attached? Were any financial statement or federal award findings issued?		YES	☒	NO	☐	YES	☒	NO	☐	YES	☒	NO	☐	ISBE Use Only ☐ Reviewed by Regional Superintendent/Cook ISC	
☒ Qualified	☐ Unqualified																						
☒ Adverse																							
☐ Disclaimer																							
YES	☒	NO	☐																				
YES	☒	NO	☐																				
YES	☒	NO	☐																				
Reviewed by District Superintendent/Administrator James Hermes		Reviewed by Township Treasurer (Cook County only) Name of Township: _____		Reviewed by Regional Superintendent/Cook ISC Name (Type or Print): _____																			
District Superintendent/Administrator Name (Type or Print): James Hermes		Township Treasurer Name (Type or Print): _____		Regional Superintendent/Cook ISC Name (Type or Print): _____																			
Email Address:		Email Address:		Email Address:																			
Telephone:		Telephone:		Telephone:																			
Fax Number:		Fax Number:		Fax Number:																			
Signature & Date:		Signature & Date:		Signature & Date:																			

* This form is based on 23 Illinois Administrative Code 100, Subtitle A, Chapter 1, Subchapter C, (Part 100),
ISBE Form SD50-35/JA50-60 (05/20-version1)

This form is based on 23 Illinois Administrative Code, Subtitle A, Chapter 1, Subchapter C, Part 100.
In some instances, use of open account codes (cells) may not be authorized by statute or administrative rule.
Each school district or joint agreement is responsible for obtaining the concurring legal opinion and/or other
supporting authorization/documentation, as necessary, to use the applicable account code (cell).

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INSTRUCTIONS/REQUIREMENTS: For School Districts/Joint Agreements

All School Districts/Joint Agreements must complete this form (Note: joint agreement supplementary/statistical schedules may not be applicable)

This form complies with Part 100 (Requirements for Accounting, Budgeting, Financial Reporting, and Auditing).

23, Illinois Administrative Code 100, Subtitle A, Chapter I, Subchapter C (Part 100)

- 1. Round all amounts to the nearest dollar.** Do not enter cents. (Exception: 9 Month ADA on page 27, line 78)
- Any errors left unresolved by the Audit Checklist/Balancing Schedule must be explained in the itemization page.
- Before submitting AFR - **be sure to break all links in AFR** before submitting to ISBE. If links are not broken, amounts entered have changed when opening the AFR.
- Submit AFR Electronically**
 - The Annual Financial Reports (AFR) must be submitted directly through the Attachment Manager to the AFR Group by the Auditor (not from the school district) on before November 15 with the exception of Extension Approvals (Please see AFR instructions for complete submission procedures). **Note: CD/Disk no longer accepted.**
[Attachment Manager Link](#)
 - AFR supporting documentation must be embedded as Microsoft Word (.doc), Word Perfect (*.wpd) or Adobe (*.pdf) and inserted within tab "Opinions & Notes". These documents include: The Audit, Management letter, Opinion letters, Compliance letters, Financial notes etc.... For embedding instructions see "Opinions & Notes" tab of this form.
Note: In Windows 7 and above, files can be saved in Adobe Acrobat (.pdf) and embedded even if you do not have the software. If you have problems embedding the files you may attach them as separate (.docx) in the Attachment Manager and ISBE will embed them for you.*
- Submit Paper Copy of AFR with Signatures**
 - The auditor must send three paper copies of the AFR form (cover through page 8 at minimum) to the School District with the auditor signature.
Note: School Districts and Regional Superintendents may prefer a complete paper copy in lieu of an electronic file. Please comply with their requests as necessary.
 - Upon receipt, the School District retains one copy for their records, signs, and forwards the remaining two copies to the Regional Superintendent's office no later than October 15, annually.
 - Upon receipt, the Regional Superintendent's office retains one copy for their records, signs, and forwards the remaining paper copy to ISBE no later than November 15, annually.
 - If the 15th falls on a Saturday, the due date is the Friday before. If the 15th falls on a Sunday, the due date is the Monday after.
 - Yellow Book, CPE, and Peer Review requirements must be met if the Auditor issues an opinion stating "Governmental Auditing Standards" were utilized.
[Federal Single Audit 2 CFR 200.500](#)
- Requesting an Extension of Time** must be submitted in writing via email or letter to the Regional Office of Education (at the discretion of the ROE). Approval may be provided up to and no later than December 15 annually. After December 15, audits are considered late and out of compliance per Illinois School Code.
- Qualifications of Auditing Firm**
 - School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program, for the current peer review period.
 - A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

AUDITOR'S QUESTIONNAIRE

INSTRUCTIONS: If your review and testing of State, Local, and Federal Programs revealed any of the following statements to be true, then check the box on the left and attach the appropriate findings/comments.

PART A - FINDINGS

- | | |
|-------------------------------------|--|
| ☐ | 1. One or more school board members, administrators, certified school business officials, or other qualifying district employees failed to file economic interested statements pursuant to the <i>Illinois Government Ethics Act</i> . [5 ILCS 420/4A-101] |
| ☐ | 2. One or more custodians of funds failed to comply with the bonding requirements pursuant to <i>Illinois School Code</i> [105 ILCS 5/8-2; 10-20.19; 19-6]. |
| ☐ | 3. One or more contracts were executed or purchases made contrary to the provisions of the <i>Illinois School Code</i> [105 ILCS 5/10-20.21]. |
| ☐ | 4. One or more violations of the Public Funds Deposit Act or the Public Funds Investment Act were noted [30 ILCS 225/1 et. seq. and 30 ILCS 235/1 et. seq.]. |
| ☐ | 5. Restricted funds were commingled in the accounting records or used for other than the purpose for which they were restricted. |
| ☐ | 6. One or more short-term loans or short-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority. |
| ☐ | 7. One or more long-term loans or long-term debt instruments were executed in non-conformity with the applicable authorizing statute or without statutory Authority. |
| ☐ | 8. Corporate Personal Property Replacement Tax monies were deposited and/or used without first satisfying the lien imposed pursuant to the <i>Illinois State Revenue Sharing Act</i> [30 ILCS 115/12]. |
| ☒ | 9. One or more interfund loans were made in non-conformity with the applicable authorizing statute or without statutory authorization per <i>Illinois School Code</i> [105 ILCS 5/10-22.33, 20-4 and 20-5]. |
| ☐ | 10. One or more interfund loans were outstanding beyond the term provided by statute <i>Illinois School Code</i> [105 ILCS 5/10-22.33, 20-4, 20-5]. |
| ☐ | 11. One or more permanent transfers were made in non-conformity with the applicable authorizing statute/regulation or without statutory/regulatory authorization per <i>Illinois School Code</i> [105 ILCS 5/17-2A]. |
| ☐ | 12. Substantial, or systematic misclassification of budgetary items such as, but not limited to, revenues, receipts, expenditures, disbursements or expenses were observed. |
| ☐ | 13. The Chart of Accounts used to define and control budget and accounting records does not conform to the minimum requirements imposed by ISBE rules pursuant to <i>Illinois School Code</i> [105 ILCS 5/2-3.27; 2-3.28]. |
| ☐ | 14. At least one of the following forms was filed with ISBE late: The FY19 AFR (ISBE FORM 50-35), FY19 Annual Statement of Affairs (ISBE Form 50-37) and FY20 Budget (ISBE FORM 50-36). Explain in the comments box below in pursuant to <i>Illinois School Code</i> [105 ILCS 5/3-15.1; 5/10-17; 5/17-1]. |

PART B - FINANCIAL DIFFICULTIES/CERTIFICATION Criteria pursuant to the *Illinois School Code* [105 ILCS 5/1A-8].

- | | |
|--------------------------|--|
| ☐ | 15. The district has issued tax anticipation warrants or tax anticipation notes in anticipation of a second year's taxes when warrants or notes in anticipation of current year taxes are still outstanding, as authorized by <i>Illinois School Code</i> [105 ILCS 5/17-16 or 34-23 through 34-27]. |
| ☐ | 16. The district has issued short-term debt against two future revenue sources, such as, but not limited to, tax anticipation warrants and General State Aid certificates or tax anticipation warrants and revenue anticipation notes. |
| ☐ | 17. The district has issued school or teacher orders for wages as permitted in <i>Illinois School Code</i> [105 ILCS 5/8-16, 32-7.2 and 34-76] or issued funding bonds for this purpose pursuant to <i>Illinois School Code</i> [105 ILCS 5/8-6; 32-7.2; 34-76; and 19-8]. |
| ☐ | 18. The district has for two consecutive years shown an excess of expenditures/other uses over revenues/other sources and beginning fund balances on its annual financial report for the aggregate totals of the Educational, Operations & Maintenance, Transportation, and Working Cash Funds. |

PART C - OTHER ISSUES

- | | |
|--------------------------|---|
| ☐ | 19. Student Activity Funds, Imprest Funds, or other funds maintained by the district were excluded from the audit. |
| ☐ | 20. Findings, other than those listed in Part A (above), were reported (e.g. student activity findings). These findings may be described extensively in the financial notes. |
| ☐ | 21. Federal Stimulus Funds were not maintained and expended in accordance with the American Recovery and Reinvestment Act (ARRA) of 2009. If checked, an explanation must be provided. |
| ☐ | 22. Check this box if the district is subject to the Property Tax Extension Limitation Law. Effective Date: _____ (Ex: 00/00/0000) |
| ☐ | 23. If the type of Auditor Report designated on the cover page is other than an unqualified opinion and is due to reason(s) other than solely Cash Basis Accounting, please check and explain the reason(s) in the box below. |

PART D - EXPLANATION OF ACCOUNTING PRACTICES FOR LATE MANDATED CATEGORICAL PAYMENTS

(For School Districts who report on an Accrual/Modified Accrual Accounting Basis only)

School districts that report on the accrual/modified accrual basis of accounting must identify where late mandated categorical payments (Acct Codes 3100, 3120, 3500, 3510, 3950) are recorded. Depending on the accounting procedure these amounts will be used to adjust the Direct Receipts/Revenues in calculation 1 and 2 of the Financial Profile Score. In FY2020, identify those late payments recorded as Intergovernmental Receivables, Other Receivables, or Deferred Revenue & Other Current Liabilities or Direct Receipts/Revenue. Payments should only be listed once.

24. Enter the date that the district used to accrue mandated categorical payments

Date:

25. For the listed mandated categorical (Revenue Code (3100, 3120, 3500, 3510, 3950) that were vouchered prior to June 30th, but not released until after year end as reported in ISBE FRIS system, enter the amounts that were accrued in the chart below.

Account Name	3100	3120	3500	3510	3950	Total
Deferred Revenues (490)						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
Direct Receipts/Revenue						
Mandated Categoricals Payments (3100, 3120, 3500, 3510, 3950)						\$-
Total						\$-

- Revenue Code (3100-Sp Ed Private Facilities, 3120-Sp Ed Regular Orphanage Individual, 3500-Regular/Vocational Transportation, 3510-Sp Ed Transportation, 3950-Regular Orphans & Foster Children)

PART E - QUALIFICATIONS OF AUDITING FIRM

- School District/Joint Agreement entities must verify the qualifications of the auditing firm by requesting the most current peer review report and the corresponding acceptance letter from the approved peer review program for the current peer review.
- A school district/joint agreement who engages with an auditing firm who is not licensed and qualified will be required to complete a new audit by a qualified auditing firm at the school district's/joint agreement's expense.

Comments Applicable to the Auditor's Questionnaire:**ROENFELDT & LOCKAS, P.C.**

Name of Audit Firm (print)

The undersigned affirms that this audit was conducted by a qualified auditing firm and in accordance with the applicable standards (23 Illinois Administrative Code Part 100) and the scope of the audit conformed to the requirements of subsection (a) or (b) of 23 Illinois Administrative Code Part 100 Section 110, as applicable.

Roefeldt & Lockas, P.C.
Signature

9/1/20
mm/dd/yyyy

Note: A PDF with signature is acceptable for this page. Enter the location on signature line e.g. PDF in Opinion Page with signature

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FINANCIAL PROFILE INFORMATION												
2													
3	<i>Required to be completed for School Districts only.</i>												
4													
5	A. Tax Rates (Enter the tax rate - ex: .0150 for \$1.50)												
6													
7	<u>Tax Year 2019</u>				Equalized Assessed Valuation (EAV):				89,840,485				
8													
9	Educational		Operations & Maintenance		Transportation		Combined Total		Working Cash				
10	Rate(s): 0.011600		+ 0.003750		+ 0.001200		= 0.016550		0.000500				
11													
12													
13	B. Results of Operations *												
14													
15	Receipts/Revenues		Disbursements/Expenditures		Excess/ (Deficiency)		Fund Balance						
16	5,802,656		6,024,004		(221,348)		3,654,109						
17	* The numbers shown are the sum of entries on Pages 7 & 8, lines 8, 17, 20, and 81 for the Educational, Operations & Maintenance, Transportation and Working Cash Funds.												
18													
19													
20	C. Short-Term Debt **												
21													
22	CPPRT Notes		TAWs		TANs		TO/EMP. Orders		EBF/GSA Certificates				
23	0		0		0		0		0				
24	Other		Total										
25	0		0										
26	** The numbers shown are the sum of entries on page 24.												
27													
28	D. Long-Term Debt												
29	Check the applicable box for long-term debt allowance by type of district.												
30													
31	☒ a. 6.9% for elementary and high school districts,		6,198,993										
32	☐ b. 13.8% for unit districts.												
33													
34	Long-Term Debt Outstanding:												
35													
36	c. Long-Term Debt (Principal only)		Acct										
37	Outstanding:		511 8,102,882										
38													
39													
40	E. Material Impact on Financial Position												
41	If applicable, check any of the following items that may have a material impact on the entity's financial position during future reporting periods.												
42	Attach sheets as needed explaining each item checked.												
43													
44	☐ Pending Litigation												
45	☐ Material Decrease in EAV												
46	☐ Material Increase/Decrease in Enrollment												
47	☐ Adverse Arbitration Ruling												
48	☐ Passage of Referendum												
49	☐ Taxes Filed Under Protest												
50	☐ Decisions By Local Board of Review or Illinois Property Tax Appeal Board (PTAB)												
51	☐ Other Ongoing Concerns (Describe & Itemize)												
52													
53	Comments:												
54													
55													
56													
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60													
61													

ESTIMATED FINANCIAL PROFILE SUMMARY
(Go to the following website for reference to the Financial Profile)
<https://www.isbe.net/Pages/School-District-Financial-Profile.aspx>

	A	B	C	D	E	F	G	H	I	K	L	M	N	O	P	Q	R
1																	
2																	
3																	
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District Name: Spring Valley Elementary Schools
District Code: School District #99
County Name: Bureau

1. Fund Balance to Revenue Ratio:

Total Sum of Fund Balance (P8, Cells C81, D81, F81 & I81)
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)

Total	Ratio	Score	4
3,646,290.00	0.636	Weight	0.35
5,736,902.00		Value	1.40
(57,935.00)			

2. Expenditures to Revenue Ratio:

Total Sum of Direct Expenditures (P7, Cell C17, D17, F17, I17)
Total Sum of Direct Revenues (P7, Cell C8, D8, F8 & I8)
Less: Operating Debt Pledged to Other Funds (P8, Cell C54 thru D74)
(Excluding C:D57, C:D61, C:D65, C:D69 and C:D73)
Possible Adjustment:

Total	Ratio	Score	3
6,024,004.00	1.050	Adjustment	0
5,736,902.00		Weight	0.35
(57,935.00)		Value	1.05

3. Days Cash on Hand:

Total Sum of Cash & Investments (P5, Cell C4, D4, F4, I4 & C5, D5, F5 & I5)
Total Sum of Direct Expenditures (P7, Cell C17, D17, F17 & I17)

Total	Days	Score	4
3,695,301.00	220.83	Weight	0.10
16,733.34		Value	0.40

4. Percent of Short-Term Borrowing Maximum Remaining:

Tax Anticipation Warrants Borrowed (P24, Cell F6-7 & F11)
EAV x 85% x Combined Tax Rates (P3, Cell J7 and J10)

Total	Percent	Score	4
0.00	100.00	Weight	0.10
1,263,831.02		Value	0.40

5. Percent of Long-Term Debt Margin Remaining:

Long-Term Debt Outstanding (P3, Cell H37)
Total Long-Term Debt Allowed (P3, Cell H31)

Total	Percent	Score	1
8,102,882.00	(30.71)	Weight	0.10
6,198,993.47		Value	0.10

Total Profile Score: 3.35 *

Estimated 2021 Financial Profile Designation:

REVIEW

* Total Profile Score may change based on data provided on the Financial Profile Information, page 3 and by the timing of mandated categorical payments. Final score will be calculated by ISBE.

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2020

A	B	C	D	E	F	G	H	I	J	K
ASSETS (Enter Whole Dollars)	Act. #	(10) Educational	(20) Operations & Maintenance	(30) Debt Services	(40) Transportation	(50) Municipal Retirement/Social Security	(60) Capital Projects	(70) Working Cash	(80) Tort	(90) Fire Prevention & Safety
3 CURRENT ASSETS (100)										
4 Cash (Accounts 111 through 115) ¹		1,227,608	173,636	0	55,714	44,593	201,788	133,028	97,961	34,532
5 Investments	120	1,446,259	307,289	52,419	0	9,162	187,460	351,767	57,160	187,831
6 Taxes Receivable	130	0	0	0	0	0	0	0	0	0
7 Interfund Receivables	140	0	0	0	0	0	0	0	0	0
8 Intergovernmental Accounts Receivable	150	0	0	0	0	0	0	0	0	0
9 Other Receivables	160	0	0	0	0	0	0	0	0	0
10 Inventory	170	0	0	0	0	0	0	0	0	0
11 Prepaid Items	180	0	0	0	0	0	0	0	0	0
12 Other Current Assets (Describe & Itemize)	190	0	0	0	0	0	0	0	0	0
13 Total Current Assets		2,673,867	480,925	52,419	55,714	53,755	389,248	484,795	155,121	222,363
14 CAPITAL ASSETS (200)										
15 Works of Art & Historical Treasures	210									
16 Land	220									
17 Building & Building Improvements	230									
18 Site Improvements & Infrastructure	240									
19 Capitalized Equipment	250									
20 Construction in Progress	260									
21 Amount Available in Debt Service Funds	340									
22 Amount to be Provided for Payment on Long-Term Debt	350									
23 Total Capital Assets										
24 CURRENT LIABILITIES (400)										
25 Interfund Payables	410	0	0	487	35,587	0	0	0	0	0
26 Intergovernmental Accounts Payable	420	0	0	0	0	0	0	0	0	0
27 Other Payables	430	0	0	0	0	0	0	0	0	0
28 Contracts Payable	440	0	0	0	0	0	0	0	0	0
29 Loans Payable	460	0	0	0	0	0	0	0	0	0
30 Salaries & Benefits Payable	470	0	0	0	0	0	0	0	0	0
31 Payroll Deductions & Withholdings	480	13,424	0	0	0	0	0	0	0	0
32 Deferred Revenues & Other Current Liabilities	490	0	0	0	0	0	0	0	0	0
33 Due to Activity Fund Organizations	493	0	0	0	0	0	0	0	0	0
34 Total Current Liabilities		13,424	0	487	35,587	0	0	0	0	0
35 LONG-TERM LIABILITIES (600)										
36 Long-Term Debt Payable (General Obligation, Revenue, Other)	511									
37 Total Long-Term Liabilities										
38 Reserved Fund Balance	714					26,309				
39 Unreserved Fund Balance	730	2,660,443	480,925	51,932	20,127	27,446	389,248	484,795	155,121	222,363
40 Investment in General Fixed Assets										
41 Total Liabilities and Fund Balance		2,673,867	480,925	52,419	55,714	53,755	389,248	484,795	155,121	222,363

BASIC FINANCIAL STATEMENTS
STATEMENT OF ASSETS AND LIABILITIES ARISING FROM CASH TRANSACTIONS
STATEMENT OF POSITION AS OF JUNE 30, 2020

A	B	L	Account Groups	
			M	N
ASSETS (Enter Whole Dollars)	Acct. #	Agency Fund	General Fixed Assets	General Long-Term Debt
3 CURRENT ASSETS (100)				
4 Cash (Accounts 111 through 115) ¹		20,159		
5 Investments	120			
6 Taxes Receivable	130			
7 Interfund Receivables	140			
8 Intergovernmental Accounts Receivable	150			
9 Other Receivables	160			
10 Inventory	170			
11 Prepaid Items	180			
12 Other Current Assets (Describe & Itemize)	190			
13 Total Current Assets		20,159		
14 CAPITAL ASSETS (200)				
15 Works of Art & Historical Treasures	210			
16 Land	220		197,845	
17 Building & Building Improvements	230		20,264,953	
18 Site Improvements & Infrastructure	240		23,257	
19 Capitalized Equipment	250		635,465	
20 Construction in Progress	260			
21 Amount Available in Debt Service Funds	340			51,932
22 Amount to be Provided for Payment on Long-Term Debt	350			8,050,950
23 Total Capital Assets			21,121,520	8,102,882
24 CURRENT LIABILITIES (400)				
25 Interfund Payables	410			
26 Intergovernmental Accounts Payable	420			
27 Other Payables	430			
28 Contracts Payable	440			
29 Loans Payable	460			
30 Salaries & Benefits Payable	470			
31 Payroll Deductions & Withholdings	480			
32 Deferred Revenues & Other Current Liabilities	490			
33 Due to Activity Fund Organizations	493	20,159		
34 Total Current Liabilities		20,159		
35 LONG-TERM LIABILITIES (500)				
36 Long-Term Debt Payable (General Obligation, Revenue, Other)	511			8,102,882
37 Total Long-Term Liabilities				8,102,882
38 Reserved Fund Balance	714			
39 Unreserved Fund Balance	730	0		
40 Investment in General Fixed Assets			21,121,520	
41 Total Liabilities and Fund Balance		20,159	21,121,520	8,102,882

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 20120

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Service (30)	Transportation (40)	Municipal Retirement/Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
3	RECEIPTS/REVENUES										
4	LOCAL SOURCES	1000	1,044,722	379,318	449,056	93,068	205,910	33,609	43,799	185,641	38,187
5	FLOW-THROUGH RECEIPTS/REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT	2000	0	0		0	0				
6	STATE SOURCES	3000	3,592,319	100,000	200,000	79,362	7,819	50,000	0	0	0
7	FEDERAL SOURCES	4000	462,249	0	0	0	0	0	0	0	0
8	Total Direct Receipts/Revenues		5,099,290	479,318	649,056	172,430	213,729	83,609	43,799	185,641	38,187
9	Receipts/Revenues for "On Behalf" Payments ²	3998	2,466,219								
10	Total Receipts/Revenues:		7,565,509	479,318	649,056	172,430	213,729	83,609	43,799	185,641	38,187
11	DISBURSEMENTS/EXPENDITURES										
12	Instruction	1000	3,531,419				84,930				
13	Support Services	2000	1,611,651	453,813		261,168	123,896	3,288,067		141,329	232
14	Community Services	3000	450	0		0	0				
15	Payments to Other Districts & Governmental Units	4000	165,503	0	0	0	0	0		0	0
16	Debt Service	5000	0	0	690,413	0	0			0	0
17	Total Direct Disbursements/Expenditures		5,309,023	453,813	690,413	261,168	208,826	3,288,067		141,329	232
18	Disbursements/Expenditures for "On Behalf" Payments ²	4180	2,466,219	0	0	0	0	0		0	0
19	Total Disbursements/Expenditures		7,775,242	453,813	690,413	261,168	208,826	3,288,067		141,329	232
20	Excess of Direct Receipts/Revenues Over (Under) Direct Disbursements/Expenditures ⁵		(209,733)	25,505	(41,357)	(88,738)	4,903	(3,204,458)	43,799	44,312	37,955
21	OTHER SOURCES/USES OF FUNDS										
22	OTHER SOURCES OF FUNDS (7000)										
23	PERMANENT TRANSFER FROM VARIOUS FUNDS										
24	Abolishment of the Working Cash Fund ¹²		7110								
25	Abatement of the Working Cash Fund ¹²		7110			90,000					
26	Transfer of Working Cash Fund Interest		7120								
27	Transfer Among Funds		7130								
28	Transfer of Interest		7140								
29	Transfer from Capital Project Fund to O&M Fund		7150								
30	Transfer of Excess Fire Prevention & Safety Tax and Interest Proceeds to O&M Fund ⁴		7160								
31	Transfer to Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵		7170								
32	SALE OF BONDS (7200)										
33	Principal on Bonds Sold		7210								
34	Premium on Bonds Sold		7220								
35	Accrued Interest on Bonds Sold		7230								
36	Sale or Completion for Fixed Assets ⁶		7300								
37	Transfer to Debt Service to Pay Principal on Capital Leases		7400		54,776						
38	Transfer to Debt Service to Pay Interest on Capital Leases		7500		3,159						
39	Transfer to Debt Service to Pay Principal on Revenue Bonds		7600		0						
40	Transfer to Debt Service Fund to Pay Interest on Revenue Bonds		7700		0						
41	Transfer to Capital Projects Fund		7800					0			
42	ISBE Loan Proceeds		7900								
43	Other Sources Not Classified Elsewhere		7990								
44	Total Other Sources of Funds			0	57,935	90,000	0	0	0	0	0
45	OTHER USES OF FUNDS (8000)										

BASIC FINANCIAL STATEMENT
STATEMENT OF REVENUES RECEIVED/REVENUES, EXPENDITURES/DISBURSED/EXPENDITURES, OTHER
SOURCES (USES) AND CHANGES IN FUND BALANCE
ALL FUNDS - FOR THE YEAR ENDING JUNE 30, 20120

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2	PERMANENT TRANSFER TO VARIOUS OTHER FUNDS (8100)										
46											
47	Abolishment or Abatement of the Working Cash Fund ¹¹	8110							90,000		
48	Transfer of Working Cash Fund Interest ¹²	8120							0		
49	Transfer Among Funds	8130									
50	Transfer of Interest	8140									
51	Transfer from Capital Project Fund to O&M Fund	8150						0			
52	Transfer of Excess Fire Prevention & Safety Tax & Interest Proceeds to O&M Fund ⁴	8160									0
53	Transfer of Excess Fire Prevention & Safety Bond and Interest Proceeds to Debt Service Fund ⁵	8170									0
54	Taxes Pledged to Pay Principal on Capital Leases	8410	54,776								
55	Grants/Reimbursements Pledged to Pay Principal on Capital Leases	8420									
56	Other Revenues Pledged to Pay Principal on Capital Leases	8430									
57	Fund Balance Transfers Pledged to Pay Principal on Capital Leases	8440									
58	Taxes Pledged to Pay Interest on Capital Leases	8510	3,159								
59	Grants/Reimbursements Pledged to Pay Interest on Capital Leases	8520									
60	Other Revenues Pledged to Pay Interest on Capital Leases	8530									
61	Fund Balance Transfers Pledged to Pay Interest on Capital Leases	8540									
62	Taxes Pledged to Pay Principal on Revenue Bonds	8610									
63	Grants/Reimbursements Pledged to Pay Principal on Revenue Bonds	8620									
64	Other Revenues Pledged to Pay Principal on Revenue Bonds	8630									
65	Fund Balance Transfers Pledged to Pay Principal on Revenue Bonds	8640									
66	Taxes Pledged to Pay Interest on Revenue Bonds	8710									
67	Grants/Reimbursements Pledged to Pay Interest on Revenue Bonds	8720									
68	Other Revenues Pledged to Pay Interest on Revenue Bonds	8730									
69	Fund Balance Transfers Pledged to Pay Interest on Revenue Bonds	8740									
70	Taxes Transferred to Pay for Capital Projects	8810									
71	Grants/Reimbursements Pledged to Pay for Capital Projects	8820									
72	Other Revenues Pledged to Pay for Capital Projects	8830									
73	Fund Balance Transfers Pledged to Pay for Capital Projects	8840									
74	Transfer to Debt Service Fund to Pay Principal on ISBE Loans	8910									
75	Other Uses Not Classified Elsewhere	8990									
76	Total Other Uses of Funds		57,935	0	0	0	0	0	90,000	0	0
77	Total Other Sources/Uses of Funds		(57,935)	0	57,935	90,000	0	0	(90,000)	0	0
78	Excess of Receipts/Revenues and Other Sources of Funds (Over/Under)		(1267,668)	25,505	16,578	1,262	4,903	(3,204,458)	(46,201)	44,312	37,955
79	Fund Balances - July 1, 2019		2,928,111	455,420	35,354	18,865	48,852	3,593,706	530,996	110,809	184,408
80	Other Changes in Fund Balances - (Increases) (Decreases) (Describe & Itemize)										
81	Fund Balances - June 30, 2020		2,660,443	480,925	51,932	20,127	53,755	389,248	484,795	155,121	222,363

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2020**

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Five Prevention & Safety
1		(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
2										
3										
4	RECEIPTS/REVENUES FROM LOCAL SOURCES (1000)									
5	AD VALOREM TAXES LEVIED BY LOCAL EDUCATION AGENCY									
5	Designated Purposes Levies (1110-1120) ⁷	1100								
6	Leasing Purposes Levy ⁸	791,471	255,859	447,857	81,875	91,065	0	34,114	184,212	34,114
7	Special Education Purposes Levy	1130	0							
8	FICA/Medicare Only Purposes Levies	1140	13,645	0	0	0	0			
9	Area Vocational Construction Purposes Levy	1150				101,491				
10	Summer School Purposes Levy	1160	0	0			0			
11	Other Tax Levies (Describe & Itemize)	1170	0							
12	Total Ad Valorem Taxes Levied by District	1190	0	0	0	0	0	0	0	0
13	PAYMENTS IN LIEU OF TAXES									
14	Mobile Home Privilege Tax	1200								
15	Payments from Local Housing Authorities	1210	0	0	0	0	0	0	0	0
16	Corporate Personal Property Replacement Taxes ⁹	1220	0	0	0	0	0	0	0	0
17	Other Payments in Lieu of Taxes (Describe & Itemize)	1230	0	74,148	0	12,623	0	0	0	0
18	Total Payments in Lieu of Taxes	1290	0	74,148	0	12,623	0	0	0	0
19	TUITION									
20	Regular - Tuition from Pupils or Parents (In State)	1300								
21	Regular - Tuition from Other Districts (In State)	1311	0							
22	Regular - Tuition from Other Districts (In State)	1312	0							
23	Regular - Tuition from Other Sources (In State)	1313	0							
24	Regular - Tuition from Other Sources (Out of State)	1314	0							
25	Summer Sch - Tuition from Pupils or Parents (In State)	1321	0							
26	Summer Sch - Tuition from Other Districts (In State)	1322	0							
27	Summer Sch - Tuition from Other Sources (In State)	1323	0							
28	Summer Sch - Tuition from Other Sources (Out of State)	1324	0							
29	CTE - Tuition from Pupils or Parents (In State)	1331	0							
30	CTE - Tuition from Other Districts (In State)	1332	0							
31	CTE - Tuition from Other Sources (In State)	1333	0							
32	CTE - Tuition from Other Sources (Out of State)	1334	0							
33	Special Ed - Tuition from Pupils or Parents (In State)	1341	0							
34	Special Ed - Tuition from Other Districts (In State)	1342	0							
35	Special Ed - Tuition from Other Sources (In State)	1343	0							
36	Special Ed - Tuition from Other Sources (Out of State)	1344	0							
37	Adult - Tuition from Pupils or Parents (In State)	1351	0							
38	Adult - Tuition from Other Districts (In State)	1352	0							
39	Adult - Tuition from Other Sources (In State)	1353	0							
40	Adult - Tuition from Other Sources (Out of State)	1354	0							
41	Total Tuition		0	74,148	0	12,623	0	0	0	0
42	TRANSPORTATION FEES									
43	Regular - Transp Fees from Pupils or Parents (In State)	1400								
44	Regular - Transp Fees from Other Districts (In State)	1411			10,816					
45	Regular - Transp Fees from Other Districts (In State)	1412			0					
46	Regular - Transp Fees from Other Sources (In State)	1413			0					
47	Regular - Transp Fees from Co-curricular Activities (In State)	1415			0					
48	Regular - Transp Fees from Other Sources (Out of State)	1416			0					
49	Summer Sch - Transp. Fees from Pupils or Parents (In State)	1421			0					
50	Summer Sch - Transp. Fees from Other Districts (In State)	1422			0					
51	Summer Sch - Transp. Fees from Other Sources (In State)	1423			0					
52	Summer Sch - Transp. Fees from Other Sources (Out of State)	1424			0					
53	CTE - Transp Fees from Pupils or Parents (In State)	1431			0					
54	CTE - Transp Fees from Other Districts (In State)	1432			0					
55	CTE - Transp Fees from Other Sources (In State)	1433			0					
56	CTE - Transp Fees from Other Sources (Out of State)	1434			0					
57	Special Ed - Transp Fees from Pupils or Parents (In State)	1441			0					

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2020**

A		B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
56	Special Ed - Transp Fees from Other Districts (In State)	1442				0					
57	Special Ed - Transp Fees from Other Sources (In State)	1443				0					
58	Special Ed - Transp Fees from Other Sources (Out of State)	1444				0					
59	Adult - Transp Fees from Pupils or Parents (In State)	1451				0					
60	Adult - Transp Fees from Other Districts (In State)	1452				0					
61	Adult - Transp Fees from Other Sources (In State)	1453				0					
62	Adult - Transp Fees from Other Sources (Out of State)	1454				0					
63	Total Transportation Fees					10,816					
64	EARNINGS ON INVESTMENTS	1500									
65	Interest on Investments	1510	54,673	8,556	1,199	377	731	33,609	9,685	1,429	4,073
66	Gain or Loss on Sale of Investments	1520	0	0	0	0	0	0	0	0	0
67	Total Earnings on Investments		54,673	8,556	1,199	377	731	33,609	9,685	1,429	4,073
68	FOOD SERVICE	1600									
69	Sales to Pupils - Lunch	1611	46,485								
70	Sales to Pupils - Breakfast	1612	0								
71	Sales to Pupils - A la Carte	1613	0								
72	Sales to Pupils - Other (Describe & Itemize)	1614	2,180								
73	Sales to Adults	1620	0								
74	Other Food Service (Describe & Itemize)	1690	0								
75	Total Food Service		48,665								
76	DISTRICT/SCHOOL ACTIVITY INCOME	1700									
77	Admissions - Athletic	1711	9,275	0							
78	Admissions - Other (Describe & Itemize)	1719	0	0							
79	Fees	1720	28,315	0							
80	Book Store Sales	1730	0	0							
81	Other District/School Activity Revenue (Describe & Itemize)	1790	4,413	0							
82	Total District/School Activity Income		42,003	0							
83	TEXTBOOK INCOME	1800									
84	Rentals - Regular Textbooks	1811	25,276								
85	Rentals - Summer School Textbooks	1812	0								
86	Rentals - Adult/Continuing Education Textbooks	1813	0								
87	Rentals - Other (Describe & Itemize)	1819	0								
88	Sales - Regular Textbooks	1821	0								
89	Sales - Summer School Textbooks	1822	0								
90	Sales - Adult/Continuing Education Textbooks	1823	0								
91	Sales - Other (Describe & Itemize)	1829	0								
92	Other (Describe & Itemize)	1890	0								
93	Total Textbook Income		25,276								
94	OTHER REVENUE FROM LOCAL SOURCES	1900									
95	Rentals	1910	0	0							
96	Contributions and Donations from Private Sources	1920	0	0	0	0	0	0	0	0	0
97	Impact Fees from Municipal or County Governments	1930	0	0	0	0	0	0	0	0	0
98	Services Provided Other Districts	1940	0	0							
99	Refund of Prior Years' Expenditures	1950	1,146	0	0	0	0	0		0	0
100	Payments of Surplus Moneys from TIF Districts	1960	0	17,021	0	0	0	0	0	0	0
101	Drivers' Education Fees	1970	0								
102	Proceeds from Vendors' Contracts	1980	0	0	0	0	0	0	0	0	0
103	School Facility Occupation Tax Proceeds	1983			0						
104	Payment from Other Districts	1991	0	0	0	0	0	0			
105	Sale of Vocational Projects	1992	0	0							
106	Other Local Fees (Describe & Itemize)	1993	0	0	0	0	0	0	0	0	0
107	Other Local Revenues (Describe & Itemize)	1999	33,729	23,634	0	0	0	0	0	0	0
108	Total Other Revenue from Local Sources		34,875	40,655	0	0	0	0	0	0	0
109	Total Receipts/Revenues from Local Sources	1000	1,044,722	379,318	449,056	93,068	205,910	33,609	43,799	185,641	38,187

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2020**

A	B	C	D	E	F	G	H	I	J	K
Description (Enter Whole Dollars)	Act #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2										
110 FLOW-THROUGH RECEIPTS/ REVENUES FROM ONE DISTRICT TO ANOTHER DISTRICT (2000)										
111 Flow-through Revenue from State Sources	2100	0	0		0	0				
112 Flow-through Revenue from Federal Sources	2200	0	0		0	0				
113 Other Flow-Through (Describe & Itemize)	2300	0	0		0	0				
114 Total Flow-Through Receipts/Revenues from One District to Another District	2000	0	0		0	0				
115 RECEIPTS/REVENUES FROM STATE SOURCES (3000)										
116 UNRESTRICTED GRANTS-IN-AID (3001-3099)										
117 Evidence Based Funding Formula (Section 18-8.15)	3001	3,361,528	100,000	200,000	0	0	0		0	0
118 General State Aid - Hold Harmless/Supplemental	3002	0	0	0	0	0	0		0	0
119 Reorganization Incentives (Accounts 3005-3021)	3005	0	0	0	0	0	0		0	0
120 General State Aid - Fast Growth District Grant	3030	0	0	0	0	0	0		0	0
121 Other Unrestricted Grants-In-Aid from State Sources (Describe & Itemize)	3099	0	0	0	0	0	0		0	0
122 Total Unrestricted Grants-In-Aid		3,361,528	100,000	200,000	0	0	0		0	0
123 RESTRICTED GRANTS-IN-AID (3100 - 3900)										
124 SPECIAL EDUCATION										
125 Special Education - Private Facility Tuition	3100	40,607			0					
126 Special Education - Funding for Children Requiring Sp Ed Services	3105	0			0					
127 Special Education - Personnel	3110	0	0		0					
128 Special Education - Orphanage - Individual	3120	0			0					
129 Special Education - Orphanage - Summer Individual	3130	0			0					
130 Special Education - Summer School	3145	0			0					
131 Special Education - Other (Describe & Itemize)	3199	0	0		0					
132 Total Special Education		40,607	0		0					
133 CAREER AND TECHNICAL EDUCATION (CTE)										
134 CTE - Technical Education - Tech Prep	3200	0	0			0				
135 CTE - Secondary Program Improvement (CTE)	3220	0	0			0				
136 CTE - WECOP	3225	0	0			0				
137 CTE - Agriculture Education	3235	0	0			0				
138 CTE - Instructor Practicum	3240	0	0			0				
139 CTE - Student Organizations	3270	0	0			0				
140 CTE - Other (Describe & Itemize)	3299	0	0			0				
141 Total Career and Technical Education		0	0			0				
142 BILINGUAL EDUCATION										
143 Bilingual Ed - Downstate - TPJ and TBE	3305	0				0				
144 Bilingual Education Downstate - Transitional Bilingual Education	3310	0				0				
145 Total Bilingual Ed		0				0				

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2020**

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
2											
146	State Free Lunch & Breakfast	3360	2,627								
147	School Breakfast Initiative	3365		0			0				
148	Driver Education		0								
149	Adult Ed (from ICCB)	3370		0							
149	Adult Ed (from ICCB)	3410		0		0	0	0	0	0	0
150	Adult Ed - Other (Describe & Itemize)	3499		0		0	0	0	0	0	0
151	TRANSPORTATION										
152	Transportation - Regular and Vocational	3500									
153	Transportation - Special Education	3510	0			10,388	0				
154	Transportation - Other (Describe & Itemize)	3599	0			28,494	0				
155	Total Transportation		0			480	0				
156	Learning Improvement - Change Grants			0		39,362	0				
156	Learning Improvement - Change Grants	3610	0								
157	Scientific Literacy	3660	0			0	0				
158	Truant Alternative/Optional Education	3695	0			0	0				
159	Early Childhood - Block Grant	3705	154,408	0		40,000	7,819				
160	Chicago General Education Block Grant	3766	0			0	0				
161	Chicago Educational Services Block Grant	3767	0			0	0				
162	School Safety & Educational Improvement Block Grant	3775	0		0	0	0	0			0
163	Technology - Technology for Success	3780	0		0	0	0	0			0
164	State Charter Schools	3815	0			0					
165	Extended Learning Opportunities - Summer Bridges	3825	0			0					
166	Infrastructure Improvements - Planning/Construction	3920		0				0			0
167	School Infrastructure - Maintenance Projects	3925		0				50,000			0
168	Other Restricted Revenue from State Sources (Describe & Itemize)	3999	33,149								
169	Total Restricted Grants-In-Aid		230,791	0	0	79,362	7,819	50,000	0	0	0
170	Total Receipts from State Sources	3000	3,592,319	100,000	200,000	79,362	7,819	50,000	0	0	0
171	RECEIPTS/REVENUES FROM FEDERAL SOURCES (4000)										
172	UNRESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4001-4009)										
173	Federal Impact Aid	4001	0	0	0	0	0	0	0	0	0
174	Other Unrestricted Grants-In-Aid Received Directly from the Fed Govt (Describe & Itemize)	4009	0		0	0	0	0	0	0	0
175	Total Unrestricted Grants-In-Aid Received Directly from the Federal Govt		0	0	0	0	0	0	0	0	0
176	RESTRICTED GRANTS-IN-AID RECEIVED DIRECTLY FROM FEDERAL GOVT (4045-4099)										
177	Head Start	4045	0								
178	Construction (Impact Aid)	4050	0		0			0			
179	MAGNET	4060	0		0			0			
180	Other Restricted Grants-In-Aid Received Directly from the Federal Govt (Describe & Itemize)	4090	0		0	0	0	0	0	0	0
181	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	0	0	0	0	0			0
182	RESTRICTED GRANTS-IN-AID RECEIVED FROM FEDERAL GOVT THRU THE STATE (4100-4999)										
183	TITLE V										
184	Title V - Innovation and Flexibility Formula	4100	0		0	0	0				
185	Title V - District Projects	4105	0	0	0	0	0				

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2020**

	A	B	C	D	E	F	G	H	I	J	K
	Description (Enter Whole Dollars)	Acct #	Educational (10)	Operations & Maintenance (20)	Debt Services (30)	Transportation (40)	Municipal Retirement/ Social Security (50)	Capital Projects (60)	Working Cash (70)	Tort (80)	Fire Prevention & Safety (90)
1											
2											
186	Title V - Rural Education Initiative (REI)	4107	10,727	0		0	0				
187	Title V - Other (Describe & Itemize)	4199	0	0		0	0				
188	Total Title V		10,727	0		0	0				
189	FOOD SERVICE										
190	Breakfast Start-Up Expansion	4200	0				0				
191	National School Lunch Program	4210	135,159				0				
192	Special Milk Program	4215	0				0				
193	School Breakfast Program	4220	33,068				0				
194	Summer Food Service Program	4225	0				0				
195	Child Adult Care Food Program	4226	0				0				
196	Fresh Fruits & Vegetables	4240	0								
197	Food Service - Other (Describe & Itemize)	4299	0				0				
198	Total Food Service		168,227				0				
199	TITLE I										
200	Title I - Low Income	4300	203,723	0		0	0				
201	Title I - Low Income - Neglected, Private	4305	0	0		0	0				
202	Title I - Migrant Education	4340	0	0		0	0				
203	Title I - Other (Describe & Itemize)	4399	0	0		0	0				
204	Total Title I		203,723	0		0	0				
205	TITLE IV										
206	Title IV - Safe & Drug Free Schools - Formula	4400	9,491	0		0	0				
207	Title IV - 21st Century Comm Learning Centers	4421	0	0		0	0				
208	Title IV - Other (Describe & Itemize)	4499	0	0		0	0				
209	Total Title IV		9,491	0		0	0				
210	FEDERAL - SPECIAL EDUCATION										
211	Fed - Spec Education - Preschool Flow-Through	4600	0	0		0	0				
212	Fed - Spec Education - Preschool Discretionary	4605	0	0		0	0				
213	Fed - Spec Education - IDEA - Flow Through	4620	0	0		0	0				
214	Fed - Spec Education - IDEA - Room & Board	4625	3,145	0		0	0				
215	Fed - Spec Education - IDEA - Discretionary	4630	0	0		0	0				
216	Fed - Spec Education - IDEA - Other (Describe & Itemize)	4699	0	0		0	0				
217	Total Federal - Special Education		3,145	0		0	0				
218	CTE - PERKINS										
219	CTE - Perkins - Title III E - Tech Prep	4770	0	0			0				
220	CTE - Other (Describe & Itemize)	4799	0	0			0				
221	Total CTE - Perkins		0	0			0				
222	Federal - Adult Education	4810	0	0			0				
223	ARRA - General State Aid - Education Stabilization	4850	0	0			0				
224	ARRA - Title I - Low Income	4851	0	0			0				
225	ARRA - Title I - Neglected, Private	4852	0	0			0				
226	ARRA - Title I - Delinquent, Private	4853	0	0			0				
227	ARRA - Title I - School Improvement (Part A)	4854	0	0			0				
228	ARRA - Title I - School Improvement (Section 1003g)	4855	0	0			0				
229	ARRA - IDEA - Part B - Preschool	4856	0	0			0				
230	ARRA - IDEA - Part B - Flow-Through	4857	0	0			0				
231	ARRA - Title III E - Technology-Formula	4860	0	0			0				
232	ARRA - Title III E - Technology-Competitive	4861	0	0			0				
233	ARRA - McKinney - Vento Homeless Education	4862	0	0			0				
234	ARRA - Child Nutrition Equipment Assistance	4863	0	0			0				
235	Impact Aid Formula Grants	4864	0	0			0				
236	Impact Aid Competitive Grants	4865	0	0			0				
237	Qualified Zone Academy Bond Tax Credits	4866	0	0			0				
238	Qualified School Construction Bond Credits	4867	0	0			0				
239	Build America Bond Tax Credits	4868	0	0			0				

**STATEMENT OF REVENUES RECEIVED/REVENUES
FOR THE YEAR ENDING JUNE 30, 2020**

	A	B	C	D	E	F	G	H	I	J	K
			(10)	(20)	(30)	(40)	(50)	(60)	(70)	(80)	(90)
	Description (Enter whole dollars)	Acct #	Educational	Operations & Maintenance	Debt Services	Transportation	Municipal Retirement/ Social Security	Capital Projects	Working Cash	Tort	Fire Prevention & Safety
2											
240	Build America Bond Interest Reimbursement	4869	0	0	0	0	0	0		0	0
241	ARRA - General State Aid - Other Govt Services Stabilization	4870	0	0	0	0	0	0		0	0
242	Other ARRA Funds - II	4871	0	0	0	0	0	0		0	0
243	Other ARRA Funds - III	4872	0	0	0	0	0	0		0	0
244	Other ARRA Funds - IV	4873	0	0	0	0	0	0		0	0
245	Other ARRA Funds - V	4874	0	0	0	0	0	0		0	0
246	ARRA - Early Childhood	4875	0	0	0	0	0	0		0	0
247	Other ARRA Funds VII	4876	0	0	0	0	0	0		0	0
248	Other ARRA Funds VIII	4877	0	0	0	0	0	0		0	0
249	Other ARRA Funds IX	4878	0	0	0	0	0	0		0	0
250	Other ARRA Funds X	4879	0	0	0	0	0	0		0	0
251	Other ARRA Funds Ed Job Fund Program	4880	0	0	0	0	0	0		0	0
252	Total Stimulus Programs		0	0	0	0	0	0		0	0
253	Race to the Top Program	4901	0								
254	Race to the Top - Preschool Expansion Grant	4902	0	0							
255	Title III - Immigrant Education Program (IEP)	4905	0								
256	Title III - Language Inst Program - Limited Eng (LIPLEP)	4909	0								
257	McKinney Education for Homeless Children	4920	0	0							
258	Title II - Eisenhower Professional Development Formula	4930	0	0							
259	Title II - Teacher Quality	4932	18,076	0							
260	Federal Charter Schools	4960	0	0							
261	State Assessment Grants	4981	0	0							
262	Grant for State Assessments and Related Activities	4982	0	0							
263	Medicaid Matching Funds - Administrative Outreach	4991	14,858	0							
264	Medicaid Matching Funds - Fee-for-Service Program	4992	34,002	0							
265	Other Restricted Revenue from Federal Sources (Describe & Itemize)	4998	0								0
266	Total Restricted Grants-In-Aid Received from the Federal Govt Thru the State		462,249	0	0	0	0	0			0
267	Total Receipts/Revenues from Federal Sources	4000	462,249	0	0	0	0	0	0	0	0
268	Total Direct Receipts/Revenues		5,099,290	479,318	649,056	172,430	213,729	83,609	43,799	185,641	38,187

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2020

1	A	B	C	D	E	F	G	H	I	J	K	L
			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
3	10 - EDUCATIONAL FUND (ED)											
4	INSTRUCTION (ED)	1000										
5	Regular Programs	1100	1,657,704	543,236	10,026	111,871	5,986	0	0	0	2,328,823	2,320,926
6	Tuition Payment to Charter Schools	1115			0						0	
7	Pre-K Programs	1125	104,450	27,184	847	118	0	0	0	0	132,599	146,215
8	Special Education Programs (Functions 1200-1220)	1200	475,579	88,469	0	4,954	0	136,818	0	0	705,820	613,487
9	Special Education Programs Pre-K	1225	30,700	5,510	0	0	0	0	0	0	36,210	16,284
10	Remedial and Supplemental Programs K-12	1250	100,635	25,221	12,212	19,644	0	0	0	0	157,712	167,605
11	Remedial and Supplemental Programs Pre-K	1275	0	0	0	0	0	0	0	0	0	0
12	Adult/Continuing Education Programs	1300	0	0	0	0	0	0	0	0	0	0
13	CTE Programs	1400	0	0	0	0	0	0	0	0	0	0
14	Intercholastic Programs	1500	62,618	0	11,130	2,268	0	2,269	0	0	78,285	76,100
15	Summer School Programs	1600	0	0	0	0	0	0	0	0	0	0
16	Gifted Programs	1650	0	0	0	0	0	0	0	0	0	0
17	Driver's Education Programs	1700	0	0	0	0	0	0	0	0	0	0
18	Bilingual Programs	1800	76,750	14,414	0	806	0	0	0	0	91,970	91,608
19	Truant Alternative & Optional Programs	1900	0	0	0	0	0	0	0	0	0	0
20	Pre-K Programs - Private Tuition	1910									0	0
21	Regular K-12 Programs - Private Tuition	1911									0	0
22	Special Education Programs K-12 - Private Tuition	1912									0	0
23	Special Education Programs Pre-K - Tuition	1913									0	0
24	Remedial/Supplemental Programs K-12 - Private Tuition	1914									0	0
25	Remedial/Supplemental Programs Pre-K - Private Tuition	1915									0	0
26	Adult/Continuing Education Programs - Private Tuition	1916									0	0
27	CTE Programs - Private Tuition	1917									0	0
28	Intercholastic Programs - Private Tuition	1918									0	0
29	Summer School Programs - Private Tuition	1919									0	0
30	Gifted Programs - Private Tuition	1920									0	0
31	Bilingual Programs - Private Tuition	1921									0	0
32	Truants Alternative/Optional Ed Progs - Private Tuition	1922									0	0
33	Total Instruction ^{1a}	1000	2,508,436	704,034	34,215	139,661	5,986	139,087	0	0	3,531,419	3,432,225
34	SUPPORT SERVICES (ED)	2000										
35	SUPPORT SERVICES - PUPILS											
36	Attendance & Social Work Services	2110	0	0	0	0	0	0	0	0	0	0
37	Guidance Services	2120	136,215	37,769	0	0	0	0	0	0	173,984	173,986
38	Health Services	2130	35,847	7,826	81	1,589	0	0	0	0	45,343	9,232
39	Psychological Services	2140	0	0	0	0	0	0	0	0	0	0
40	Speech Pathology & Audiology Services	2150	106,450	27,811	32	528	0	511	0	0	135,332	141,155
41	Other Support Services - Pupils (Describe & Itemize)	2190	0	0	0	0	0	0	0	0	0	0
42	Total Support Services - Pupils	2100	278,512	73,406	113	2,117	0	511	0	0	354,659	324,383
43	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
44	Improvement of Instruction Services	2210	0	0	21,966	0	0	0	0	0	21,966	30,420
45	Educational Media Services	2220	200,505	53,297	12,813	45,449	64,569	0	0	0	376,633	399,909
46	Assessment & Testing	2230	0	0	3,900	0	0	0	0	0	3,900	3,900
47	Total Support Services - Instructional Staff	2200	200,505	53,297	38,679	45,449	64,569	0	0	0	402,499	434,229
48	SUPPORT SERVICES - GENERAL ADMINISTRATION											
49	Board of Education Services	2310	3,600	0	47,784	2,777	0	7,444	0	0	61,605	63,200
50	Executive Administration Services	2320	149,253	39,473	478	447	0	1,114	0	0	190,765	179,792
51	Special Area Administration Services	2330	0	0	0	0	0	0	0	0	0	0
52	Tort Immunity Services	2360 - 2370	0	0	0	0	0	0	0	0	0	0
53	Total Support Services - General Administration	2300	152,853	39,473	48,262	3,224	0	8,558	0	0	252,370	242,992

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2020

A	B	C	D	E	F	G	H	I	J	K	L
Description (Enter Whole Dollars)	Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
SUPPORT SERVICES - SCHOOL ADMINISTRATION											
54 Office of the Principal Services		2410	208,022		616		2,147	0	830	290,519	267,279
55 Other Support Services - School Admin (Describe & Itemize)		2490	0	0	0	0	0	0	0	0	0
57 Total Support Services - School Administration		2400	208,022	78,904	616	0	2,147	830	0	290,519	267,279
SUPPORT SERVICES - BUSINESS											
58 Direction of Business Support Services		2510	0	0	0	0	0	0	0	0	0
59 Fiscal Services		2520	45,521	5,922	17,532	135	845	0	0	69,955	69,982
61 Operation & Maintenance of Plant Services		2540	0	0	0	0	0	0	0	0	0
62 Pupil Transportation Services		2550	0	0	0	0	0	0	0	0	0
63 Food Services		2560	125,016	3,677	521	81,493	298	0	0	211,005	224,935
64 Internal Services		2570	0	0	25,363	724	0	0	0	26,087	23,300
65 Total Support Services - Business		2500	170,537	9,599	43,416	82,352	298	845	0	307,047	318,217
SUPPORT SERVICES - CENTRAL											
66 Direction of Central Support Services		2610	0	0	0	0	0	0	0	0	0
68 Planning, Research, Development, & Evaluation Services		2620	1,000	0	0	0	0	0	0	1,000	1,130
69 Information Services		2630	0	0	0	0	0	0	0	0	0
70 Staff Services		2640	0	0	0	0	0	0	0	0	0
71 Data Processing Services		2660	0	0	0	0	0	0	0	0	0
72 Total Support Services - Central		2600	1,000	0	0	0	0	0	0	1,000	1,130
73 Other Support Services (Describe & Itemize)		2900	0	0	3,557	0	0	0	0	3,557	4,000
74 Total Support Services		2000	1,011,429	254,679	134,643	135,289	64,867	10,744	0	1,611,651	1,592,230
COMMUNITY SERVICES (ED)		3000	0	0	0	450	0	0	0	450	1,500
PAYMENTS TO OTHER DISTRICTS & GOVT UNITS (ED)		4000									
PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
77 Payments for Regular Programs		4110			0		0	0	0	0	0
78 Payments for Special Education Programs		4120			78,687		86,816	0	0	165,503	110,118
79 Payments for Adult/Continuing Education Programs		4130			0		0	0	0	0	0
80 Payments for CTE Programs		4140			0		0	0	0	0	0
81 Payments for Community College Programs		4170			0		0	0	0	0	0
82 Other Payments to In-State Govt. Units (Describe & Itemize)		4190			0		86,816	0	0	165,503	110,118
84 Total Payments to Other Govt Units (In-State)		4100			78,687		86,816	0	0	0	0
85 Payments for Regular Programs - Tuition		4210					0	0	0	0	0
86 Payments for Special Education Programs - Tuition		4220					0	0	0	0	0
87 Payments for Adult/Continuing Education Programs - Tuition		4230					0	0	0	0	0
88 Payments for CTE Programs - Tuition		4240					0	0	0	0	0
89 Payments for Community College Programs - Tuition		4270					0	0	0	0	0
90 Other Payments to In-State Govt Units		4280					0	0	0	0	0
91 Total Payments to Other Govt Units (In-State)		4200					0	0	0	0	0
92 Payments for Regular Programs - Transfers		4310					0	0	0	0	0
93 Payments for Special Education Programs - Transfers		4320					0	0	0	0	0
94 Payments for Adult/Continuing Ed Programs-Transfers		4330					0	0	0	0	0
95 Payments for CTE Programs - Transfers		4340					0	0	0	0	0
96 Payments for Community College Program - Transfers		4370					0	0	0	0	0
97 Other Payments to In-State Govt Units - Transfers		4380					0	0	0	0	0
98 Total Payments to Other Govt Units (Out-of-State)		4300			0		0	0	0	0	0
99 Payments to Other Govt Units (Out-of-State)		4400			0		0	0	0	0	0
101 Total Payments to Other Govt Units		4000			78,687		86,816	0	0	165,503	110,118
DEBT SERVICES (ED)		5000									
104 DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
105 Tax Anticipation Warrants		5110					0	0	0	0	0

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2020

	A	B	C	D	E	F	G	H	I	J	K	L
	Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1			(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
2												
106	Tax Anticipation Notes	5120										0
107	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0	0		0	0
108	State Aid Anticipation Certificates	5140						0	0		0	0
109	Other Interest on Short-Term Debt	5150						0	0		0	0
110	Total Interest on Short-Term Debt	5100						0	0		0	0
111	Debt Services - Interest on Long-Term Debt	5200						0	0		0	0
112	Total Debt Services	5000						0	0		0	0
113	PROVISIONS FOR CONTINGENCIES (ED)	6000										
114	Total Direct Disbursements/Expenditures		3,519,865	958,713	247,545	275,400	70,853	236,647	0	0	5,309,023	5,136,073
115	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(281,914)	
116												
117	20 - OPERATIONS & MAINTENANCE FUND (O&M)											
118	SUPPORT SERVICES (O&M)	2000										
119	SUPPORT SERVICES - PUPILS											
120	Other Support Services - Pupils (Funct. 2190 Describe & Itemize)	2100	0	0	0	0	0	0	0	0	0	0
121	SUPPORT SERVICES - BUSINESS											
122	Direction of Business Support Services	2510	0	0	0	0	0	0	0	0	0	0
123	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
124	Operation & Maintenance of Plant Services	2540	220,384	7,913	70,225	131,612	23,204	0	0	0	453,338	418,835
125	Pupil Transportation Services	2550	0	0	0	0	0	0	0	0	0	0
126	Food Services	2560										
127	Other Support Services - Business	2500	220,384	7,913	70,225	131,612	23,204	0	0	0	453,338	418,835
128	Other Support Services (Describe & Itemize)	2900	0	0	475	0	0	0	0	0	475	600
129	Total Support Services	2000	220,384	7,913	70,700	131,612	23,204	0	0	0	453,813	419,435
130	COMMUNITY SERVICES (O&M)	3000	0	0	0	0	0	0	0	0	0	0
131	PAYMENTS TO OTHER DIST & GOVT UNITS (O&M)	4000										
132	PAYMENTS TO OTHER GOVT UNITS (IN-STATE)											
133	Payments for Regular Programs	4110			0			0			0	0
134	Payments for Special Education Programs	4120			0			0			0	0
135	Payments for CTE Programs	4140			0			0			0	0
136	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
137	Total Payments to Other Govt. Units (In-State)	4100			0			0			0	0
138	Payments to Other Govt. Units (Out of State)	4400			0			0			0	0
139	Total Payments to Other Govt. Units	4000			0			0			0	0
140	DEBT SERVICES (O&M)	5000										
141	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
142	Tax Anticipation Warrants	5110						0			0	0
143	Tax Anticipation Notes	5120						0			0	0
144	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
145	State Aid Anticipation Certificates	5140						0			0	0
146	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
147	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
148	DEBT SERVICE - INTEREST ON LONG-TERM DEBT	5200						0			0	0
149	Total Debt Services	5000						0			0	0
150	PROVISIONS FOR CONTINGENCIES (O&M)	6000										
151	Total Direct Disbursements/Expenditures		220,384	7,913	70,700	131,612	23,204	0	0	0	453,813	419,435
152	Excess (Deficiency) of Receipts/Revenues/Over Disbursements/Expenditures										25,505	
153												

**STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2020**

A	B	C	D	E	F	G	H	I	J	K	L
Description (Enter Whole Dollars)	Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
30 - DEBT SERVICES (DS)	4000										
PAYMENTS TO OTHER DIST & GOVT UNITS (DS)											
154											
155											
156											
157											
158											
159											
160											
161											
162											
163											
164											
165											
166											
167											
168											
169											
170											
171											
172											
173											
174											
175											
176											
40 - TRANSPORTATION FUND (TR)											
SUPPORT SERVICES - PUPILS											
178											
179											
180											
181											
182											
183											
184											
185											
186											
187											
188											
189											
190											
191											
192											
193											
194											
195											
196											

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2020

A		B	C	D	E	F	G	H	I	J	K	L
Description (Enter Whole Dollars)		Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1												
2												
DEBT SERVICES (TR)		5000										
197	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
198	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
199	Tax Anticipation Warrants	5110						0			0	0
200	Tax Anticipation Notes	5120						0			0	0
201	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
202	State Aid Anticipation Certificates	5140						0			0	0
203	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
204	Total Debt Services - Interest On Short-Term Debt	5100						0			0	0
205	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
206	DEBT SERVICE - PAYMENTS OF PRINCIPAL ON LONG-TERM DEBT	5300										
207	(Lease/Purchase Principal Retired) 11							0			0	0
208	DEBT SERVICES - OTHER (Describe & Itemize)	5400						0			0	0
209	Total Debt Services	5000						0			0	0
210	PROVISION FOR CONTINGENCIES (TR)	6000										
211	Total Disbursements/Expenditures		0	0	261,168	0	0	0	0	0	261,168	260,440
212	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										(88,738)	
213	50 - MUNICIPAL RETIREMENT/SOCIAL SECURITY FUND (MR/SS)											
214	INSTRUCTION (MR/SS)	1000										
215	Regular Programs	1100		26,869							26,869	24,332
216	Pre-K Programs	1125		7,936							7,936	9,958
217	Special Education Programs (Functions 1200-1220)	1200		40,798							40,798	45,700
218	Special Education Programs - Pre-K	1225		2,245							2,245	248
219	Remedial and Supplemental Programs - K-12	1250		1,576							1,576	1,516
220	Remedial and Supplemental Programs - Pre-K	1275		0							0	0
221	Adult/Continuing Education Programs	1300		0							0	0
222	CTE Programs	1400		0							0	0
223	Interdisciplinary Programs	1500		59							59	1,200
224	Summer School Programs	1600		0							0	0
225	Gifted Programs	1650		0							0	0
226	Driver's Education Programs	1700		0							0	0
227	Bilingual Programs	1800		5,447							5,447	5,510
228	Truants' Alternative & Optional Programs	1900		0							0	0
229	Total Instruction	1000		84,930							84,930	88,454
230	SUPPORT SERVICES (MR/SS)	2000										
231	SUPPORT SERVICES - PUPILS											
232	Attendance & Social Work Services	2110		0							0	0
233	Guidance Services	2120		1,941							1,941	1,977
234	Health Services	2130		6,356							6,356	6,528
235	Psychological Services	2140		0							0	0
236	Speech Pathology & Audiology Services	2150		1,494							1,494	1,645
237	Other Support Services - Pupils (Describe & Itemize)	2190		0							0	0
238	Total Support Services - Pupils	2100		9,791							9,791	10,150
239	SUPPORT SERVICES - INSTRUCTIONAL STAFF											
240	Improvement of Instruction Services	2210		0							0	0
241	Educational Media Services	2220		27,406							27,406	28,869
242	Assessment & Testing	2230		0							0	0
243	Total Support Services - Instructional Staff	2200		27,406							27,406	28,869
244	SUPPORT SERVICES - GENERAL ADMINISTRATION											
245	Board of Education Services	2310		138							138	465
246	Executive Administration Services	2320		9,100							9,100	8,842

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2020

A		B	C	D	E	F	G	H	I	J	K	L
Description (Enter Whole Dollars)		Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
1												
2												
247	Service Area Administrative Services	2330		0							0	0
248	Claims Paid from Self Insurance Fund	2361		0							0	0
249	Workers' Compensation or Workers' Occupation Disease Act Pymts	2362		0							0	0
250	Unemployment Insurance Pymts	2363		0							0	0
251	Insurance Payments (Regular or Self-Insurance)	2364		0							0	0
252	Risk Management and Claims Services Payments	2365		0							0	0
253	Judgment and Settlements	2366		0							0	0
254	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367		0							0	0
255	Reciprocal Insurance Payments	2368		0							0	0
256	Legal Services	2369		0							0	0
257	Total Support Services - General Administration	2300		9,238							9,238	9,307
258	SUPPORT SERVICES - SCHOOL ADMINISTRATION											
259	Office of the Principal Services	2410		13,347							13,347	13,052
260	Other Support Services - School Administration (Describe & Itemize)	2490		0							0	0
261	Total Support Services - School Administration	2400		13,347							13,347	13,052
262	SUPPORT SERVICES - BUSINESS											
263	Direction of Business Support Services	2510		0							0	0
264	Fiscal Services	2520		8,266							8,266	7,248
265	Facilities Acquisition & Construction Services	2530		0							0	0
266	Operation & Maintenance of Plant Services	2540		33,838							33,838	32,753
267	Pupil Transportation Services	2550		0							0	0
268	Food Services	2560		21,977							21,977	20,190
269	Internal Services	2570		0							0	0
270	Total Support Services - Business	2500		64,081							64,081	60,191
271	SUPPORT SERVICES - CENTRAL											
272	Direction of Central Support Services	2610		0							0	0
273	Planning, Research, Development, & Evaluation Services	2620		0							0	0
274	Information Services	2630		0							0	0
275	Staff Services	2640		0							0	0
276	Data Processing Services	2660		0							0	0
277	Total Support Services - Central	2600		0							0	0
278	Other Support Services (Describe & Itemize)	2900		33							33	0
279	Total Support Services	2000		123,896							123,896	121,569
280	COMMUNITY SERVICES (MR/SS)	3000		0							0	100
281	PAYMENTS TO OTHER DIST & GOVT UNITS (MR/SS)	4000										
282	Payments for Regular Programs	4110		0							0	0
283	Payments for Special Education Programs	4120		0							0	0
284	Payments for CTE Programs	4140		0							0	0
285	Total Payments to Other Govt Units	4000		0							0	0
286	DEBT SERVICES (MR/SS)	5000										
287	DEBT SERVICE - INTEREST ON SHORT-TERM DEBT											
288	Tax Anticipation Warrants	5110						0			0	0
289	Tax Anticipation Notes	5120						0			0	0
290	Corporate Personal Prop, Repl, Tax Anticipation Notes	5130						0			0	0
291	State Aid Anticipation Certificates	5140						0			0	0
292	Other (Describe & Itemize)	5150						0			0	0
293	Total Debt Services - Interest	5000						0			0	0
294	PROVISION FOR CONTINGENCIES (MR/SS)	6000										
295	Total Disbursements/Expenditures			208,826				0			208,826	210,123
296	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures							0			4,903	
297												

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2020

A		B	C	D	E	F	G	H	I	J	K	L
Description (Enter Whole Dollars)		Funct #	(100)	(200)	(300)	(400)	(500)	(600)	(700)	(800)	(900)	
60 - CAPITAL PROJECTS (CP)			Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
298												
299	SUPPORT SERVICES - CP)	2000										
300	SUPPORT SERVICES - BUSINESS											
301	Facilities Acquisition and Construction Services	2530	0	0	269,414	0	3,017,021	0	0	0	3,286,435	3,630,206
302	Other Support Services (Describe & Itemize)	2900	0	0	1,632	0	0	0	0	0	1,632	3,500
303	Total Support Services	2000	0	0	271,046	0	3,017,021	0	0	0	3,288,067	3,633,706
304	PAYMENTS TO OTHER DIST & GOVT UNITS (CP)	4000										
305	PAYMENTS TO OTHER GOVT UNITS (In-State)											
306	Payments to Regular Programs (In-State)	4110			0			0			0	0
307	Payments for Special Education Programs	4120			0			0			0	0
308	Payments for CTE Programs	4140			0			0			0	0
309	Other Payments to In-State Govt. Units (Describe & Itemize)	4190			0			0			0	0
310	Total Payments to Other Govt Units	4000			0			0			0	0
311	PROVISION FOR CONTINGENCES (\$&C/CI)	6000										0
312	Total Disbursements/Expenditures		0	0	271,046	0	3,017,021	0	0	0	3,288,067	3,633,706
313	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures:										(3,204,158)	
314												
315	70 - WORKING CASH (WC)											
316												
317	80 - TORT FUND (TF)											
318	SUPPORT SERVICES - GENERAL ADMINISTRATION											
319	Claims Paid from Self Insurance Fund	2361	0	0	12,246	0	0	0	0	0	12,246	2,000
320	Workers' Compensation or Workers' Occupation Disease Act Pymts	2362	0	0	23,418	0	0	0	0	0	23,418	22,632
321	Unemployment Insurance Payments	2363	0	0	0	0	0	0	0	0	0	0
322	Insurance Payments (Regular or Self-Insurance)	2364	0	0	0	0	0	0	0	0	0	0
323	Risk Management and Claims Services Payments	2365	0	0	73	0	70,175	0	0	0	70,248	2,440
324	Judgment and Settlements	2366	0	0	0	0	0	0	0	0	0	0
325	Educational, Inspectional, Supervisory Services Related to Loss Prevention or Reduction	2367										
326	Reciprocal Insurance Payments	2368	0	0	0	6,608	0	0	0	0	6,608	167,344
327	Legal Services	2369	0	0	0	0	0	0	0	0	0	0
328	Property Insurance (Buildings & Grounds)	2371	0	0	28,809	0	0	0	0	0	28,809	28,809
329	Vehicle Insurance (Transportation)	2372	0	0	0	0	0	0	0	0	0	0
330	Total Support Services - General Administration	2000	0	0	64,546	6,608	70,175	0	0	0	141,329	223,225
331	PAYMENTS TO OTHER DIST & GOVT UNITS (TF)	4000										
332	Payments for Regular Programs	4110						0			0	0
333	Payments for Special Education Programs	4120						0			0	0
334	Total Payments to Other Dist & Govt Units	4000						0			0	0
335	DEBT SERVICES (TF)	5000										
336	DEBT SERVICES - INTEREST ON SHORT-TERM DEBT											
337	Tax Anticipation Warrants	5110						0			0	0
338	Corporate Personal Prop. Repl. Tax Anticipation Notes	5130						0			0	0
339	Other Interest or Short-Term Debt	5150						0			0	0
340	Total Debt Services - Interest on Short-Term Debt	5000						0			0	0
341	PROVISIONS FOR CONTINGENCES (TF)	6000										
342	Total Disbursements/Expenditures		0	0	64,546	6,608	70,175	0	0	0	141,329	223,225
343	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										44,312	
344												

STATEMENT OF EXPENDITURES DISBURSED/EXPENDITURES, BUDGET TO ACTUAL
FOR THE YEAR ENDING JUNE 30, 2020

A		B	C	D	E	F	G	H	I	J	K	L
Description (Enter Whole Dollars)		Funct #	Salaries	Employee Benefits	Purchased Services	Supplies & Materials	Capital Outlay	Other Objects	Non-Capitalized Equipment	Termination Benefits	Total	Budget
90 - FIRE PREVENTION & SAFETY FUND (FP&S)												
345												
346	SUPPORT SERVICES (FP&S)	2000										
347	SUPPORT SERVICES - BUSINESS											
348	Facilities Acquisition & Construction Services	2530	0	0	0	0	0	0	0	0	0	0
349	Operation & Maintenance of Plant Services	2540	0	0	0	0	0	0	0	0	0	0
350	Total Support Services - Business	2500	0	0	0	0	0	0	0	0	0	0
351	Other Support Services (Describe & Itemize)	2900	0	0	232	0	0	0	0	0	232	200
352	Total Support Services	2000	0	0	232	0	0	0	0	0	232	200
353	PAYMENTS TO OTHER DIST & GOVT UNITS (FP&S)	4000										
354	Payments to Regular Programs	4110						0			0	0
355	Payments to Special Education Programs	4120						0			0	0
356	Other Payments to In-State Govt. Units (Describe & Itemize)	4190						0			0	0
357	Total Payments to Other Govt Units	4000						0			0	0
358	DEBT SERVICES (FP&S)	5000										
359	DEBT SERVICES- INTEREST ON SHORT-TERM DEBT											
360	Tax Anticipation Warrants	5110						0			0	0
361	Other Interest on Short-Term Debt (Describe & Itemize)	5150						0			0	0
362	Total Debt Service - Interest on Short-Term Debt	5100						0			0	0
363	DEBT SERVICES - INTEREST ON LONG-TERM DEBT	5200						0			0	0
	Debt Service - Payments of Principal on Long-Term Debt ¹⁵ (Lease/Purchase Principal Retired)	5300						0			0	0
364	Total Debt Service	5000						0			0	0
365												
366	PROVISION FOR CONTINGENCIES (FP&S)	6000										
367	Total Disbursements/Expenditures		0	0	232	0	0	0	0	0	232	200
368	Excess (Deficiency) of Receipts/Revenues Over Disbursements/Expenditures										37,955	

	A	B	C	D	E	F
1	SCHEDULE OF AD VALOREM TAX RECEIPTS					
2	Description (Enter Whole Dollars)	Taxes Received 7-1-19 thru 6-30-20 (from 2018 Levy & Prior Levies) *		Taxes Received (from the 2019 Levy)	Taxes Received (from 2018 & Prior Levies)	Total Estimated Taxes (from the 2019 Levy)
3					(Column B - C)	Estimated Taxes Due (from the 2019 Levy)
4	Educational	791,471		791,471	815,460	815,460
5	Operations & Maintenance	255,859		255,859	263,619	263,619
6	Debt Services **	447,857		447,857	465,579	465,579
7	Transportation	81,875		81,875	84,358	84,358
8	Municipal Retirement	91,065		91,065	87,233	87,233
9	Capital Improvements	0		0	0	0
10	Working Cash	34,114		34,114	35,149	35,149
11	Tort Immunity	184,212		184,212	188,765	188,765
12	Fire Prevention & Safety	34,114		34,114	35,149	35,149
13	Leasing Levy	34,114		34,114	35,149	35,149
14	Special Education	13,645		13,645	14,060	14,060
15	Area Vocational Construction	0		0	0	0
16	Social Security/Medicare Only	101,491		101,491	96,527	96,527
17	Summer School	0		0	0	0
18	Other (Describe & Itemize)	0		0	0	0
19	Totals	2,069,817	0	2,069,817	2,121,048	2,121,048
20						
21	* The formulas in column B are unprotected to be overridden when reporting on a ACCRUAL basis.					
22	** All tax receipts for debt service payments on bonds must be recorded on line 6 (Debt Services).					

SCHEDULE OF SHORT-TERM DEBT					
1	Description (Enter Whole Dollars)	Outstanding July 1, 2019	Beginning July 1, 2019 thru June 30, 2020	Retired July 1, 2019 thru June 30, 2020	Outstanding Ending June 30, 2020
2	CORPORATE PERSONAL PROPERTY REPLACEMENT TAX ANTICIPATION NOTES (CPPR)				
3	Total CPPT Notes				0
4	TAX ANTICIPATION WARRANTS (TAW)				
5	Educational Fund				0
6	Operations & Maintenance Fund				0
7	Debt Services - Construction				0
8	Debt Services - Working Cash				0
9	Debt Services - Refunding Bonds				0
10	Transportation Fund				0
11	Municipal Retirement/Social Security Fund				0
12	Fire Prevention & Safety Fund				0
13	Other - (Describe & Itemize)				0
14	Total TAWs	0	0	0	0
15	TAX ANTICIPATION NOTES (TAN)				
16	Educational Fund				0
17	Operations & Maintenance Fund				0
18	Fire Prevention & Safety Fund				0
19	Other - (Describe & Itemize)				0
20	Total TANs	0	0	0	0
21	TEACHERS/EMPLOYEES ORDERS (T/EO)				
22	Total T/EOs (Educational, Operations & Maintenance, & Transportation Funds)				0
23	General State Aid/Evidence-Based Funding Anticipation Certificates				0
24	Total (All Funds)				0
25	OTHER SHORT-TERM BORROWING				
26	Total Other Short-Term Borrowing (Describe & Itemize)				0
27					
28					
29					

SCHEDULE OF LONG-TERM DEBT										
	Identification or Name of Issue	Date of Issue (mm/dd/yy)	Amount of Original Issue	Type of Issue *	Outstanding Beginning July 1, 2019	Issued July 1, 2019 thru June 30, 2020	Any differences (Describe and Itemize)	Retired July 1, 2019 thru June 30, 2020	Outstanding Ending June 30, 2020	Amount to be Provided for Payment on Long- Term Debt
29										
30										
31	General Obligation Funding Bonds	08/01/09	5,100,000	2	305,000			305,000	0	0
32	Capital Lease	09/15/17	119,543	7	60,458			29,867	30,591	30,591
33	General Obligation Refunding Bonds	10/12/17	3,665,000	3	3,565,000			30,000	3,535,000	3,502,085
34	General Obligation Funding Bonds	09/25/18	4,500,000	3	4,500,000				4,500,000	4,480,983
35	Capital Lease	05/08/18	42,354	7	26,740			13,126	13,614	13,614
36	Capital Lease	09/15/19	35,460	7			35,460	11,783	23,677	23,677
37									0	
38									0	
39									0	
40									0	
41									0	
42									0	
43									0	
44									0	
45									0	
46									0	
47									0	
48									0	
49			13,462,357		8,457,198	0	35,460	389,776	8,102,882	8,050,950
50										

* Each type of debt issued must be identified separately with the amount:

1. Working Cash Fund Bonds
2. Funding Bonds
3. Refunding Bonds
4. Fire Prevent, Safety, Environmental and Energy Bonds
5. Tort Judgment Bonds
6. Building Bonds
7. Other Capital Lease
8. Other
9. Other

SCHEDULE OF RESTRICTED LOCAL TAX LEVIES AND SELECTED REVENUE SOURCES

	Description (Enter Whole Dollars)	Account No	Tort Immunity ^a	Special Education	Area Vocational Construction	School Facility Occupation Taxes ^b	Driver Education
1	Cash Basis Fund Balance as of July 1, 2019						
2	RECEIPTS:						
3	Ad Valorem Taxes Received by District	10, 20, 40 or 50-1100					
4	Earnings on Investments	10, 20, 40, 50 or 60-1500		13,645			
5	Drivers' Education Fees	10-1970					
6	School Facility Occupation Tax Proceeds	30 or 60-1983					
7	Driver Education	10 or 20-3370					
8	Other Receipts (Describe & Itemize)	--					
9	Sale of Bonds	10, 20, 40 or 60-7200					
10	Total Receipts		0	13,645	0	0	0
11	DISBURSEMENTS:						
12	Instruction	10 or 50-1000		13,645			
13	Facilities Acquisition & Construction Services	20 or 60-2530					
14	Tort Immunity Services	10, 20, 40-2360-2370					
15	DEBT SERVICE						
16	Debt Services - Interest on Long-Term Debt	30-5200					
17	Debt Services - Principal Payments on Long-Term Debt (Lease/Purchase Principal Retired)	30-5300					
18	Debt Services Other (Describe & Itemize)	30-5400					
19	Total Debt Services					0	
20	Other Disbursements (Describe & Itemize)	--					
21	Total Disbursements		0	13,645	0	0	0
22	Ending Cash Basis Fund Balance as of June 30, 2020		0	0	0	0	0
23	Reserved Fund Balance	714					
24	Unreserved Fund Balance	730	0	0	0	0	0

SCHEDULE OF TORT IMMUNITY EXPENDITURES^a

25	Yes ☐ No ☐	Has the entity established an insurance reserve pursuant to 745 ILCS 10/9-103? if yes, list in the aggregate the following:	Total Claims Payments:	
26			Total Reserve Remaining:	
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47				
48				

^a Schedules for Tort Immunity are to be completed only if expenditures have been reported in any fund other than the Tort Immunity Fund (80) during the fiscal year as a result of existing (restricted) fund balances in those other funds that are being spent down. Cell G6 above should include interest earnings only from these restricted tort immunity monies and only if reported in a fund other than Tort Immunity Fund (80).

^b 55 ILCS 5/5-1006.7

A	B	C	D	E	F	G	H	I	J	K	L
SCHEDULE OF CAPITAL OUTLAY AND DEPRECIATION											
1	2	3	4	5	6	7	8	9	10	11	12
Description of Assets (Enter whole dollars)	Act #	Cost Beginning July 1, 2019	Add: Additions July 1, 2019 thru June 30, 2020	Less: Deletions July 1, 2019 thru June 30, 2020	Cost Ending June 30, 2020	Life In Years	Accumulated Depreciation Beginning July 1, 2019	Add: Depreciation Allowable July 1, 2019 thru June 30, 2020	Less: Depreciation Deletions July 1, 2019 thru June 30, 2020	Accumulated Depreciation Ending June 30, 2020	Ending Balance Undepreciated June 30, 2020
2		210	0		0		0			0	0
3	Works of Art & Historical Treasures	220									
4	Land										
5	Non-Depreciable Land	221	197,845		197,845						197,845
6	Depreciable Land	222	0		0	50	0			0	0
7	Buildings	230									
8	Permanent Buildings	231	22,354,888	3,087,196	25,442,084	50	4,703,969	473,162		5,177,131	20,264,953
9	Temporary Buildings	232	0		0	20	0			0	0
10	Improvements Other than Buildings (Infrastructure)	240	40,759		40,759	20	15,950	1,552		17,502	23,257
11	Capitalized Equipment	250									
12	10 Yr Schedule	251	1,072,979	129,516	1,195,444	10	447,485	119,545	7,051	559,979	635,465
13	5 Yr Schedule	252	0		0	5	0			0	0
14	3 Yr Schedule	253	0		0	3	0			0	0
15	Construction In Progress	260	0		0	--					0
16	Total Capital Assets	200	23,666,471	3,216,712	26,876,132		5,167,404	594,259	7,051	5,754,612	21,121,520
17	Non-Capitalized Equipment	700			0	10		0			
18	Allowable Depreciation							594,259			

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)					
2	This schedule is completed for school districts only.					
4	Fund	Sheet Row	ACCOUNT NO - TITLE	Amount		
6	OPERATING EXPENSE PER PUPIL					
7	EXPENDITURES:					
8	ED	Expenditures 15-22, L114	Total Expenditures	\$	5,309,023	
9	O&M	Expenditures 15-22, L151	Total Expenditures		453,813	
10	DS	Expenditures 15-22, L174	Total Expenditures		690,413	
11	TR	Expenditures 15-22, L210	Total Expenditures		261,168	
12	MR/SS	Expenditures 15-22, L295	Total Expenditures		208,826	
13	TORT	Expenditures 15-22, L342	Total Expenditures		141,329	
14			Total Expenditures	\$	7,064,572	
16	LESS RECEIPTS/REVENUES OR DISBURSEMENTS/EXPENDITURES NOT APPLICABLE TO THE REGULAR K-12 PROGRAM:					
18	TR	Revenues 9-14, L43, Col F	1412 Regular - Transp Fees from Other Districts (In State)	\$	0	
19	TR	Revenues 9-14, L47, Col F	1421 Summer Sch - Transp. Fees from Pupils or Parents (In State)		0	
20	TR	Revenues 9-14, L48, Col F	1422 Summer Sch - Transp. Fees from Other Districts (In State)		0	
21	TR	Revenues 9-14, L49, Col F	1423 Summer Sch - Transp. Fees from Other Sources (In State)		0	
22	TR	Revenues 9-14, L50 Col F	1424 Summer Sch - Transp. Fees from Other Sources (Out of State)		0	
23	TR	Revenues 9-14, L52, Col F	1432 CTE - Transp Fees from Other Districts (In State)		0	
24	TR	Revenues 9-14, L56, Col F	1442 Special Ed - Transp Fees from Other Districts (In State)		0	
25	TR	Revenues 9-14, L59, Col F	1451 Adult - Transp Fees from Pupils or Parents (In State)		0	
26	TR	Revenues 9-14, L60, Col F	1452 Adult - Transp Fees from Other Districts (In State)		0	
27	TR	Revenues 9-14, L61, Col F	1453 Adult - Transp Fees from Other Sources (In State)		0	
28	TR	Revenues 9-14, L62, Col F	1454 Adult - Transp Fees from Other Sources (Out of State)		0	
29	O&M-TR	Revenues 9-14, L149, Col D & F	3410 Adult Ed (from ICCB)		0	
30	O&M-TR	Revenues 9-14, L150, Col D & F	3499 Adult Ed - Other (Describe & Itemize)		0	
31	O&M-TR	Revenues 9-14, L211, Col D,F	4600 Fed - Spec Education - Preschool Flow-Through		0	
32	O&M-TR	Revenues 9-14, L212, Col D,F	4605 Fed - Spec Education - Preschool Discretionary		0	
33	O&M	Revenues 9-14, L222, Col D	4810 Federal - Adult Education		0	
34	ED	Expenditures 15-22, L7, Col K - (G+I)	1125 Pre-K Programs		132,599	
35	ED	Expenditures 15-22, L9, Col K - (G+I)	1225 Special Education Programs Pre-K		36,210	
36	ED	Expenditures 15-22, L11, Col K - (G+I)	1275 Remedial and Supplemental Programs Pre-K		0	
37	ED	Expenditures 15-22, L12, Col K - (G+I)	1300 Adult/Continuing Education Programs		0	
38	ED	Expenditures 15-22, L15, Col K - (G+I)	1600 Summer School Programs		0	
39	ED	Expenditures 15-22, L20, Col K	1910 Pre-K Programs - Private Tuition		0	
40	ED	Expenditures 15-22, L21, Col K	1911 Regular K-12 Programs - Private Tuition		0	
41	ED	Expenditures 15-22, L22, Col K	1912 Special Education Programs K-12 - Private Tuition		0	
42	ED	Expenditures 15-22, L23, Col K	1913 Special Education Programs Pre-K - Tuition		0	
43	ED	Expenditures 15-22, L24, Col K	1914 Remedial/Supplemental Programs K-12 - Private Tuition		0	
44	ED	Expenditures 15-22, L25, Col K	1915 Remedial/Supplemental Programs Pre-K - Private Tuition		0	
45	ED	Expenditures 15-22, L26, Col K	1916 Adult/Continuing Education Programs - Private Tuition		0	
46	ED	Expenditures 15-22, L27, Col K	1917 CTE Programs - Private Tuition		0	
47	ED	Expenditures 15-22, L28, Col K	1918 Interscholastic Programs - Private Tuition		0	
48	ED	Expenditures 15-22, L29, Col K	1919 Summer School Programs - Private Tuition		0	
49	ED	Expenditures 15-22, L30, Col K	1920 Gifted Programs - Private Tuition		0	
50	ED	Expenditures 15-22, L31, Col K	1921 Bilingual Programs - Private Tuition		0	
51	ED	Expenditures 15-22, L32, Col K	1922 Truants Alternative/Optional Ed Progrms - Private Tuition		0	
52	ED	Expenditures 15-22, L75, Col K - (G+I)	3000 Community Services		450	
53	ED	Expenditures 15-22, L102, Col K	4000 Total Payments to Other Govt Units		165,503	
54	ED	Expenditures 15-22, L114, Col G	- Capital Outlay		70,853	
55	ED	Expenditures 15-22, L114, Col I	- Non-Capitalized Equipment		0	
56	O&M	Expenditures 15-22, L130, Col K - (G+I)	3000 Community Services		0	
57	O&M	Expenditures 15-22, L139, Col K	4000 Total Payments to Other Govt Units		0	
58	O&M	Expenditures 15-22, L151, Col G	- Capital Outlay		23,204	
59	O&M	Expenditures 15-22, L151, Col I	- Non-Capitalized Equipment		0	
60	DS	Expenditures 15-22, L160, Col K	4000 Payments to Other Dist & Govt Units		0	
61	DS	Expenditures 15-22, L170, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		389,776	
62	TR	Expenditures 15-22, L185, Col K - (G+I)	3000 Community Services		0	
63	TR	Expenditures 15-22, L196, Col K	4000 Total Payments to Other Govt Units		0	
64	TR	Expenditures 15-22, L206, Col K	5300 Debt Service - Payments of Principal on Long-Term Debt		0	
65	TR	Expenditures 15-22, L210, Col G	- Capital Outlay		0	
66	TR	Expenditures 15-22, L210, Col I	- Non-Capitalized Equipment		0	
67	MR/SS	Expenditures 15-22, L216, Col K	1125 Pre-K Programs		7,936	
68	MR/SS	Expenditures 15-22, L218, Col K	1225 Special Education Programs - Pre-K		2,245	
69	MR/SS	Expenditures 15-22, L220, Col K	1275 Remedial and Supplemental Programs - Pre-K		0	
70	MR/SS	Expenditures 15-22, L221, Col K	1300 Adult/Continuing Education Programs		0	
71	MR/SS	Expenditures 15-22, L224, Col K	1600 Summer School Programs		0	
72	MR/SS	Expenditures 15-22, L280, Col K	3000 Community Services		0	
73	MR/SS	Expenditures 15-22, L285, Col K	4000 Total Payments to Other Govt Units		0	
74	Tort	Expenditures 15-22, L334, Col K	4000 Total Payments to Other Govt Units		0	
75	Tort	Expenditures 15-22, L342, Col G	- Capital Outlay		70,175	
76	Tort	Expenditures 15-22, L342, Col I	- Non-Capitalized Equipment		0	
77			Total Deductions for OEPP Computation (Sum of Lines 18 - 76)	\$	898,951	
78			Total Operating Expenses Regular K-12 (Line 14 minus Line 77)		6,165,621	
79			9 Month ADA from Average Daily Attendance - Student Information System (SIS) In IWAS-preliminary ADA 2019-2020		600.20	
80			Estimated OEPP (Line 78 divided by Line 79)	\$	10,272.61	
81						

	A	B	C	D	E	F
1	ESTIMATED OPERATING EXPENSE PER PUPIL (OEPP)/PER CAPITA TUITION CHARGE (PCTC) COMPUTATIONS (2019 - 2020)					
2	This schedule is completed for school districts only.					
4	Fund	Sheet Row	ACCOUNT NO - TITLE	Amount		
82	PER CAPITA TUITION CHARGE					
84	LESS OFFSETTING RECEIPTS/REVENUES:					
85	TR	Revenues 9-14, L42, Col F	1411 Regular - Transp Fees from Pupils or Parents (In State)	\$	10,816	
86	TR	Revenues 9-14, L44, Col F	1413 Regular - Transp Fees from Other Sources (In State)		0	
87	TR	Revenues 9-14, L45, Col F	1415 Regular - Transp Fees from Co-curricular Activities (In State)		0	
88	TR	Revenues 9-14, L46, Col F	1416 Regular Transp Fees from Other Sources (Out of State)		0	
89	TR	Revenues 9-14, L51, Col F	1431 CTE - Transp Fees from Pupils or Parents (In State)		0	
90	TR	Revenues 9-14, L53, Col F	1433 CTE - Transp Fees from Other Sources (In State)		0	
91	TR	Revenues 9-14, L54, Col F	1434 CTE - Transp Fees from Other Sources (Out of State)		0	
92	TR	Revenues 9-14, L55, Col F	1441 Special Ed - Transp Fees from Pupils or Parents (In State)		0	
93	TR	Revenues 9-14, L57, Col F	1443 Special Ed - Transp Fees from Other Sources (In State)		0	
94	TR	Revenues 9-14, L58, Col F	1444 Special Ed - Transp Fees from Other Sources (Out of State)		0	
95	ED	Revenues 9-14, L75, Col C	1600 Total Food Service		48,665	
96	ED-O&M	Revenues 9-14, L82, Col C,D	1700 Total District/School Activity Income		42,003	
97	ED	Revenues 9-14, L84, Col C	1811 Rentals - Regular Textbooks		25,276	
98	ED	Revenues 9-14, L87, Col C	1819 Rentals - Other (Describe & Itemize)		0	
99	ED	Revenues 9-14, L88, Col C	1821 Sales - Regular Textbooks		0	
100	ED	Revenues 9-14, L91, Col C	1829 Sales - Other (Describe & Itemize)		0	
101	ED	Revenues 9-14, L92, Col C	1890 Other (Describe & Itemize)		0	
102	ED-O&M	Revenues 9-14, L95, Col C,D	1910 Rentals		0	
103	ED-O&M-TR	Revenues 9-14, L98, Col C,D,F	1940 Services Provided Other Districts		0	
104	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L104, Col C,D,E,F,G	1991 Payment from Other Districts		0	
105	ED	Revenues 9-14, L106, Col C	1993 Other Local Fees (Describe & Itemize)		0	
106	ED-O&M-TR	Revenues 9-14, L132, Col C,D,F	3100 Total Special Education		40,607	
107	ED-O&M-MR/SS	Revenues 9-14, L141, Col C,D,G	3200 Total Career and Technical Education		0	
108	ED-MR/SS	Revenues 9-14, L145, Col C,G	3300 Total Bilingual Ed		0	
109	ED	Revenues 9-14, L146, Col C	3360 State Free Lunch & Breakfast		2,627	
110	ED-O&M-MR/SS	Revenues 9-14, L147, Col C,D,G	3365 School Breakfast Initiative		0	
111	ED-O&M	Revenues 9-14, L148, Col C,D	3370 Driver Education		0	
112	ED-O&M-TR-MR/SS	Revenues 9-14, L155, Col C,D,F,G	3500 Total Transportation		39,362	
113	ED	Revenues 9-14, L156, Col C	3610 Learning Improvement - Change Grants		0	
114	ED-O&M-TR-MR/SS	Revenues 9-14, L157, Col C,D,F,G	3660 Scientific Literacy		0	
115	ED-TR-MR/SS	Revenues 9-14, L158, Col C,F,G	3695 Truant Alternative/Optional Education		0	
116	ED-O&M-TR-MR/SS	Revenues 9-14, L160, Col C,D,F,G	3766 Chicago General Education Block Grant		0	
117	ED-O&M-TR-MR/SS	Revenues 9-14, L161, Col C,D,F,G	3767 Chicago Educational Services Block Grant		0	
118	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L162, Col C,D,E,F,G	3775 School Safety & Educational Improvement Block Grant		0	
119	ED-O&M-DS-TR-MR/SS	Revenues 9-14, L163, Col C,D,E,F,G	3780 Technology - Technology for Success		0	
120	ED-TR	Revenues 9-14, L164, Col C,F	3815 State Charter Schools		0	
121	O&M	Revenues 9-14, L167, Col D	3925 School Infrastructure - Maintenance Projects		0	
122	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L168, Col C-G,J	3999 Other Restricted Revenue from State Sources		33,149	
123	ED	Revenues 9-14, L177, Col C	4045 Head Start (Subtract)		0	
124	ED-O&M-TR-MR/SS	Revenues 9-14, L181, Col C,D,F,G	Total Restricted Grants-In-Aid Received Directly from Federal Govt		0	
125	ED-O&M-TR-MR/SS	Revenues 9-14, L188, Col C,D,F,G	4100 Total Title V		10,727	
126	ED-MR/SS	Revenues 9-14, L198, Col C,G	4200 Total Food Service		168,227	
127	ED-O&M-TR-MR/SS	Revenues 9-14, L204, Col C,D,F,G	4300 Total Title I		203,723	
128	ED-O&M-TR-MR/SS	Revenues 9-14, L209, Col C,D,F,G	4400 Total Title IV		9,491	
129	ED-O&M-TR-MR/SS	Revenues 9-14, L213, Col C,D,F,G	4620 Fed - Spec Education - IDEA - Flow Through		0	
130	ED-O&M-TR-MR/SS	Revenues 9-14, L214, Col C,D,F,G	4625 Fed - Spec Education - IDEA - Room & Board		3,145	
131	ED-O&M-TR-MR/SS	Revenues 9-14, L215, Col C,D,F,G	4630 Fed - Spec Education - IDEA - Discretionary		0	
132	ED-O&M-TR-MR/SS	Revenues 9-14, L216, Col C,D,F,G	4699 Fed - Spec Education - IDEA - Other (Describe & Itemize)		0	
133	ED-O&M-MR/SS	Revenues 9-14, L221, Col C,D,G	4700 Total CTE - Perkins		0	
158	ED-O&M-DS-TR-MR/SS-Tort	Revenue Adjustments (C224 thru J251)	4800 Total ARRA Program Adjustments		0	
159	ED	Revenues 9-14, L253, Col C	4901 Race to the Top		0	
160	ED-O&M-DS-TR-MR/SS-Tort	Revenues 9-14, L254, Col C-G,J	4902 Race to the Top-Preschool Expansion Grant		0	
161	ED-TR-MR/SS	Revenues 9-14, L255, Col C,F,G	4905 Title III - Immigrant Education Program (IEP)		0	
162	ED-TR-MR/SS	Revenues 9-14, L256, Col C,F,G	4909 Title III - Language Inst Program - Limited Eng (LIPLEP)		0	
163	ED-O&M-TR-MR/SS	Revenues 9-14, L257, Col C,D,F,G	4920 McKinney Education for Homeless Children		0	
164	ED-O&M-TR-MR/SS	Revenues 9-14, L258, Col C,D,F,G	4930 Title II - Eisenhower Professional Development Formula		0	
165	ED-O&M-TR-MR/SS	Revenues 9-14, L259, Col C,D,F,G	4932 Title II - Teacher Quality		18,076	
166	ED-O&M-TR-MR/SS	Revenues 9-14, L260, Col C,D,F,G	4960 Federal Charter Schools		0	
167	ED-O&M-TR-MR/SS	Revenues 9-14, L261, Col C,D,F,G	4981 State Assessment Grants		0	
168	ED-O&M-TR-MR/SS	Revenues 9-14, L262, Col C,D,F,G	4982 Grant for State Assessments and Related Activities		0	
169	ED-O&M-TR-MR/SS	Revenues 9-14, L263, Col C,D,F,G	4991 Medicaid Matching Funds - Administrative Outreach		14,858	
170	ED-O&M-TR-MR/SS	Revenues 9-14, L264, Col C,D,F,G	4992 Medicaid Matching Funds - Fee-for-Service Program		34,002	
171	ED-O&M-TR-MR/SS	Revenues 9-14, L265, Col C,D,F,G	4998 Other Restricted Revenue from Federal Sources (Describe & Itemize)		0	
172	ED-TR-MR/SS	Revenues (Part of EBF Payment)	3100 Special Education Contributions from EBF Funds **		221,652	
173	ED-MR/SS	Revenues (Part of EBF Payment)	3300 English Learning (Bilingual) Contributions from EBF Funds ***		31,180	
175	Total Deductions for PCTC Computation Line 85 through Line 173				\$	957,586
176	Net Operating Expense for Tuition Computation (Line 78 minus Line 175)					5,208,035
177	Total Depreciation Allowance (from page 26, Line 18, Col I)					594,259
178	Total Allowance for PCTC Computation (Line 176 plus Line 177)					5,802,294
179	9 Month ADA from Average Daily Attendance - Student Information System (SIS) in IWAS-preliminary ADA 2019-2020					600.20
180	Total Estimated PCTC (Line 178 divided by Line 179) *				\$	9,667.27
182	* The total OEPP/PCTC may change based on the data provided. The final amounts will be calculated by ISBE					
183	** Go to the link below: Under Reports, select FY 2020 Special Education Funding Allocation Calculation Details. Open Excel file and use the amount in column X for the selected district.					
184	*** Follow the same instructions as above except under Reports, select FY 2020 English Learner Education Funding Allocation Calculation Details, and use column V for the selected district.					
186	Evidence Based Funding Link: https://www.isbe.net/Pages/ebfdistribution.aspx					

Current Year Payment on Contracts For Indirect Cost Rate Computation

Instructions:

This schedule is to calculate the amount allowed on contracts obligated by the school district for the indirect Cost Rate calculation. The greatest amount allowed in the indirect cost calculation is \$25,000 for each contract. The contracts should be only for purchase services and not for salary contracts. Please refer to the embedded attachment "Indirect Cost Plan" that explains which contracts should be entered on this schedule. Found under "Sub-agreement for Services" starting on page 12.

Please only include applicable contracts with Fund-Function-Objects found on the embedded attachment - "Fund-Function-Object Chart."

* Do not include contracts for Capital Outlay (500) or Non-Capitalized Equipment (700) on this form, they are excluded from the Indirect Cost Rate calculation.

1. In column (A) enter the name of the Fund-Function-Object of the account where the payment was made on each contract in the current year.
2. In column (B) enter the number of the Fund-Function-Object of the account where the payment was made on each contract for the current year. Do not enter hyphens. Ex) Enter as 101000600

3. In Column (C) enter the name of the Company that is listed on the contract.

4. In column (D) enter the total amount paid in the AFR for the contract. The amount must be less than or equal to the amount reported in the AFR's "Expenditures 15-22" tab.

5. Column (E) and (F) are calculated automatically based on the information provided in Columns (A through D).

6. The amount in column (E) is the amount allowed on each contract in the Indirect Cost Rate calculation. The amount in column (F) is the amount that will be deducted from the base in the indirect cost rate (page 30) for Program Year 2022.

Fund-Function-Object Name Where the Expenditure was Recorded (Column A)	Fund-Function-Object Number (Column B)	Contracted Company Name (Column C)	Current Year Amount Paid on Contract (Column D)	Contract Amount Applied to the Indirect Cost Rate Base (Column E)	Contract Amount deducted from the Indirect Cost Rate Base (Column F)
Enter as shown here: ED-Instruction-Other	10-1000-600	Company Name	500,000	25,000	475,000
ED-Support Services-Internal Services	10-2570-300	Digital	25,363	25,000	363
O&M-Support Services-Operations and Maintenance of Plant Services	20-2540-300	Cintas	1,048	1,048	0
O&M-Support Services-Operations and Maintenance of Plant Services	20-2540-300	Kendrick Pest Control	600	600	0
Trans.-Support Services-Pupil Transportation Services	40-2550-300	Johannes Bus Service	269,102	25,000	244,102
				0	0
				0	0
Total			296,113	1,648	244,465



ESTIMATED INDIRECT COST DATA

	A	B	C	D	E	F	G	H
1	ESTIMATED INDIRECT COST RATE DATA							
2	SECTION I							
3	Financial Data To Assist Indirect Cost Rate Determination							
4	<i>(Source document for the computation of the Indirect Cost Rate is found in the "Expenditures 15-22" tab.)</i>							
5	ALL OBJECTS EXCLUDE CAPITAL OUTLAY. With the exception of line 11, enter the disbursements/expenditures included within the following functions charged directly to and reimbursed from federal grant programs. Also, include all amounts paid to or for other employees within each function that work with specific federal grant programs in the same capacity as those charged to and reimbursed from the same federal grant programs. For example, if a district received funding for a Title I clerk, all other salaries for Title I clerks performing like duties in that function must be included. Include any benefits and/or purchased services paid on or to persons whose salaries are classified as direct costs in the function listed.							
6	Support Services - Direct Costs (1-2000) and (5-2000)							
7	Direction of Business Support Services (1-2510) and (5-2510)							
8	Fiscal Services (1-2520) and (5-2520)							
9	Operation and Maintenance of Plant Services (1, 2, and 5-2540)							
10	Food Services (1-2560) <i>Must be less than (P16, Col E-F, L63)</i>							
11	Value of Commodities Received for Fiscal Year 2020 (Include the value of commodities when determining if a Single Audit is required).							
12	Internal Services (1-2570) and (5-2570)							
13	Staff Services (1-2640) and (5-2640)							
14	Data Processing Services (1-2660) and (5-2660)							
15	SECTION II							
16	Estimated Indirect Cost Rate for Federal Programs							
17								
18								
19	Instruction	Function	Restricted Program		Unrestricted Program			
20	Support Services:	1000	Indirect Costs	Direct Costs	Indirect Costs	Direct Costs		
21	Pupil	2100		3,610,363		3,610,363		
22	Instructional Staff	2200		364,450		364,450		
23	General Admin.	2300		365,336		365,336		
24	School Admin	2400		332,762		332,762		
25	Business:			303,866		303,866		
26	Direction of Business Spt. Srv.	2510	0	0	0	0		
27	Fiscal Services	2520	78,221	0	78,221	0		
28	Oper. & Maint. Plant Services	2540		463,972	463,972	0		
29	Pupil Transportation	2550		261,158		261,158		
30	Food Services	2560		150,670		150,670		
31	Internal Services	2570	26,087	0	26,087	0		
32	Central:							
33	Direction of Central Spt. Srv.	2610		0		0		
34	Plan, Rsrch, Dvlp, Eval. Srv.	2620		1,000		1,000		
35	Information Services	2630		0		0		
36	Staff Services	2640	0	0	0	0		
37	Data Processing Services	2660	0	0	0	0		
38	Other:			4,075		4,075		
39	Community Services	3000		450		450		
40	Contracts Paid in CY over the allowed amount for ICR calculation (from page 29)			(244,465)		(244,465)		
41	Total		104,308	5,613,637	568,280	5,149,665		
42			Restricted Rate		Unrestricted Rate			
43			Total Indirect Costs:	104,308	Total Indirect Costs:	568,280		
44			Total Direct Costs:	5,613,637	Total Direct Costs:	5,149,665		
45			= 1.86%		= 11.04%			
46								

	A	B	C	D	E	F
1	REPORT ON SHARED SERVICES OR OUTSOURCING					
2	School Code, Section 17-1.1 (Public Act 97-0357)					
3	Fiscal Year Ending June 30, 2020					
4	Complete the following for attempts to improve fiscal efficiency through shared services or outsourcing in the prior, current and next fiscal years.					
5	Spring Valley Elementary Schools					
6	School District #99					
7						
8	Check box if this schedule is not applicable..... ☐		Prior Fiscal Year	Current Fiscal Year	Next Fiscal Year	Name of the Local Education Agency (LEA) Participating in the Joint Agreement, Cooperative or Shared Service.
9	Indicate with an (X) if Deficit Reduction Plan is Required in the Budget ☐					
10	Service or Function (Check all that apply)					
11	Curriculum Planning				Barriers to Implementation	(limit text to 200 characters, for additional space use line 33 and 36)
12	Custodial Services					
13	Educational Shared Programs					
14	Employee Benefits					
15	Energy Purchasing					
16	Food Services		X	X	X	Food Coop-LaSalle County ROE
17	Grant Writing					
18	Grounds Maintenance Services					
19	Insurance					
20	Investment Pools					
21	Legal Services					
22	Maintenance Services					
23	Personnel Recruitment					
24	Professional Development					
25	Shared Personnel					
26	Special Education Cooperatives		X	X	X	BMP Special Education Coop
27	STEM (science, technology, engineering and math) Program Offerings					
28	Supply & Equipment Purchasing					
29	Technology Services					
30	Transportation		X	X	X	Hall Township H.S.- Shared Bus Service
31	Vocational Education Cooperatives					
32	All Other Joint/Cooperative Agreements					
33	Other					
34						
35	Additional space for Column (D) - Barriers to Implementation:					
36						
37						
38						
40	Additional space for Column (E) - Name of LEA:					
41						
42						
43						

ILLINOIS STATE BOARD OF EDUCATION
 School Business Services Department (N-330)
 100 North First Street
 Springfield, IL 62777-0001

School District Name: Spring Valley Elementary Schools
 School District #99

LIMITATION OF ADMINISTRATIVE COSTS WORKSHEET
 (Section 17-1.5 of the School Code)

Description	Funct. No.	Actual Expenditures, Fiscal Year 2020			Budgeted Expenditures, Fiscal Year 2021		
		(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Total	(10) Educational Fund	(20) Operations & Maintenance Fund	(80) Total
1. Executive Administration Services	2320	190,765		0	190,765	183,219	183,219
2. Special Area Administration Services	2330	0		0	0		0
3. Other Support Services - School Administration	2490	0		0	0		0
4. Direction of Business Support Services	2510	0		0	0		0
5. Internal Services	2570	26,087		0	26,087	29,000	29,000
6. Direction of Central Support Services	2610	0		0	0		0
7. Deduct - Early Retirement or other pension obligations required by state law and included above.				0			0
8. Totals		216,852	0	0	216,852	212,219	0
9. Percent Increase (Decrease) for FY2021 (Budgeted) over FY2020							-2%

* For FY 2020 Tort Fund Expenditures, first complete the Limitation of Administrative Costs - Crosswalk of FY 2020 Tort Fund Expenditures, located below on lines 43-72

CERTIFICATION

I certify that the amounts shown above as Actual Expenditures, Fiscal Year 2020, agree with the amounts on the district's Annual Financial Report for Fiscal Year 2020.
 I also certify that the amounts shown above as Budgeted Expenditures, Fiscal Year 2021, agree with the amounts on the budget adopted by the Board of Education.

Signature of Superintendent

Date

Contact Name (for questions)

Contact Telephone Number

If line 9 is greater than 5% please check one box below.

☐ The District is ranked by ISBE in the lowest 25th percentile of like districts in administrative expenditures per student (4th quartile) and will waive the limitation by board action, subsequent to a public hearing.

☐ The district is unable to waive the limitation by board action and will be requesting a waiver from the General Assembly pursuant to the procedures in Chapter 105 ILCS 5/2-3.25g. Waiver applications must be postmarked by August 15, 2020 to ensure inclusion in the Fall 2020

☐ The district will amend their budget to become in compliance with the limitation.

Limitation of Administrative Costs - Crosswalk of FY 2020 Tort Fund Expenditures

The 23 Illinois Administrative Code, Part 100 Requirements for Accounting, Budgeting, Financial Reporting and Auditing, was amended effective with the beginning of FY 2021.

To assist districts with the crosswalk of its Limitation of Administrative Costs Worksheet (LAC) within the school district's FY 2021 budget, please complete the crosswalk of FY 2020 Tort Fund expenditures that would have been reflected within one of the Limitation of Administrative Costs functions if the amended rules were effective beginning with FY 2020.

If a school district has FY 2020 Tort Fund expenditures, a Limitation of Administrative Costs – Tort Fund Crosswalk must be completed and must be submitted in conjunction with the FY 2021 Limitation of Administrative Costs Worksheet.

School District Name: Spring Valley Elementary Schools

RCDT Number: School District #99

		How Expenditures would have been reported had FY 2021 Amended Rules been implemented for FY 2020									
FY 2020 Tort Fund Expenditures	FY 2020 Function	FY 2020 Total Expenditure		Function 2320	Function 2330	Function 2490	Function 2510	Function 2570	Function 2610	Other	Total (Must agree with Expenditures in column E)
										Function Outside of the LAC Functions	
Claims Paid from Self Insurance Fund	2361	12,246								12,246	12,246
Workers' Compensation or Worker's Occupation Disease	2362	23,418								23,418	23,418
Acts Pyrrts											
Unemployment Insurance Payments	2363	0									0
Insurance Payments (Regular or Self-Insurance)	2364	0									0
Risk Management and Claims Services Payments	2365	70,248								70,248	70,248
Judgment and Settlements	2366	0									0
Educational, Inspectional, Supervisory Services Related to											
Loss Prevention or Reduction	2367	6,608								6,608	6,608
Reciprocal Insurance Payments	2368	0									0
Legal Services	2369	0									0
Property Insurance (Buildings & Grounds)	2371	28,809								28,809	28,809
Vehicle Insurance (Transportation)	2372	0									0
Totals		141,329		0	0	0	0	0	0	141,329	141,329

Inserting Tab into Existing AFR

1. Open both the combined worksheet/crosswalk and your AFR.

2. On the combined worksheet/crosswalk; hover your mouse over the tab name; click your right mouse button; choose "Move or Copy..."

3. In the "To book" drop box, choose your AFR document; in the "Before sheet" section, choose "Itemization"; click "Create a copy"; then click the "OK" button.

Linking Example

For the district name, click on cell J6; type "=", click on "Cover" tab; click on cell A17; hit Enter. For the RCDT, click on cell J7; type "=", click on "Cover" tab; click on cell A13; hit Enter.

The following (blue) cells will need linked: J6, J7, E12-E17, F15, E57-E67

Please email finance1@isbe.net or call 217-785-8779 with any questions.

This page is provided for detailed itemizations as requested within the body of the report.
Type Below.

1. Page 10, Line 72, Education Fund - Student Milk
2. Page 10, Line 81, Education Fund - Yearbooks & Caps and Gowns
3. Page 11, Line 107, Education Fund - Project Lead the Way Grant, Student Locks, Band & Recorder Fees, & Miscellaneous Revenue
4. Page 11, Line 107, Operations & Maintenance Fund - Erate Reimbursement & Miscellaneous Revenue
5. Page 12, Line 154, Transportation Fund - Vocational Education Reimbursement
6. Page 12, Line 168, Education Fund - Healthy Community & Library Grant
7. Page 16, Line 73, Education Fund - Investment Fees
8. Page 17, Line 128, Operations & Maintenance Fund - Investment Fees
9. Page 18, Line 171, Debt Service Fund - Service Charge on Bonds
10. Page 18, Line 183, Transportation Fund - Investment Fees
11. Page 20, Line 278, IMRF - Investment Fees
12. Page 21, Line 302, Capital Projects - Investment Fees
13. Page 22, Line 351, Fire Prevention & Safety Fund - Investment Fees

ESTIMATED INDIRECT COST DATA

Reference Pages.

- ¹ Do not enter negative numbers. Reports with negative numbers will be returned for correction.
 - ² GASB Statement No. 24: Accounting and Financial Reporting for Certain Grants and Other Financial Assistance. The "On Behalf of" Payments should only be reflected on this page.
 - ³ Equals Line 8 minus Line 17
 - ⁴ May require notification to the county clerk to abate an equal amount from taxes next extended. Refer to Section 17-2.11 for the applicable provisions and other "limited" transfer authority to O&M through June 30, 2013
 - ⁵ Requires notification to the county clerk to abate an equal amount from taxes next extended. See Section 10-22.14
 - ⁶ Use of proceeds from the sale of school sites buildings, or other real estate is limited. See Sections 5-22 and 10-22.8 of the School Code.
 - ⁷ Include revenue accounts 1110 through 1115, 1117, 1118 & 1120. Include taxes for bonds sold that are in addition to those identified separately.
 - ⁸ Educational Fund (10) - Computer Technology only.
 - ⁹ Corporate personal property replacement tax revenue must be first applied to the Municipal Retirement/Social Security Fund to replace tax revenue lost due to the abolition of the corporate personal property tax (30 ILCS 115/12). This provision does not apply to taxes levied for Medicare-Only purposes.
 - ¹⁰ Include only tuition payments made to private facilities. See Function 4200 or 4400 for public facility disbursements/expenditures.
 - ¹¹ Payment towards the retirement of lease/purchase agreements or bonded/other indebtedness (principal only) otherwise reported within the fund—e.g. alternate revenue bonds(Describe & Itemize).
 - ¹² Only abolishment of Working Cash Fund must transfer its funds directly to the Educational Fund upon adoption of a resolution and at the close of the current school Year (see 105 ILCS 5/20-8 for further explanation)
- Only abatement of working cash fund can transfer its funds to any fund in most need of money (see 105 ILCS 5/20-10 for further explanation)

[Please insert files above]

Instructions to insert word doc or pdf files:

Choose: Insert - Select: Object - Select Create from File tab - Select Browse - Select file that you want to embed - Check Display as icon - Select OK.

Note: If you have trouble inserting pdf files, submit as a separate attachments and they will be inserted for you.

ROENFELDT & LOCKAS, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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DUANE K. LOCKAS, C.P.A.

1100 COLUMBUS STREET

OTTAWA, ILLINOIS 61350

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INDEPENDENT AUDITOR'S REPORT

Board of Education
School District 99
Bureau County, Illinois

We have audited the accompanying financial statements of School District 99, and the related notes to the financial statements, as of and for the year ended June 30, 2020, as listed in the table of contents of this Annual Financial Report form.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the Illinois State Board of Education. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to error or fraud.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statements are prepared by School District 99 on the basis of the financial reporting provisions of the Illinois State Board of Education, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Illinois State Board of Education. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statements referred to in the first paragraph do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of School District 99, as of June 30, 2020, and the changes in its financial position for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets and liabilities arising from cash transactions of each fund of School District 99 as of June 30, 2020, and their respective cash receipts and disbursements, and budgetary results for the year then ended, on the basis of the financial reporting provisions of the Illinois State Board of Education as described in Note 1.

Other Matters

Other Information

The Schedule of Assessed Valuations, Tax Extensions and Collections presents tax levy information as computed by the county clerk. We did not audit any of the county clerk's calculations concerning assessed valuations or tax extensions and express no opinion on them.

The Schedule of Bonded Debt Maturities and Interest presents information regarding annual payments by individual bond issue. They are referenced from Note 7 to financial statements.

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The information provided on pages 2 through 4, supplementary schedules on pages 23 through 26, statistical section on pages 27 through 30 and the itemization schedule on page 33 are presented for the purposes of additional analysis and are not a required part of the financial statements of School District 99. The items described above are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information, except for the average daily attendance figure, included in the computation of operating expense per pupil on page 27 and per capita tuition charges on page 28, has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole. The information on pages 28-30 is propagated from information in the audited financial statements, but we take no responsibility for the accuracy of those calculations. The Report on Shared Services or Outsourcing on page 31 contains unaudited information concerning prior, current, and future expenditures which was provided by the District. The Administrative Cost Worksheet on page 32 contains unaudited information concerning the current year budget which was provided by the District. The actual expenditure information on this page is fairly stated in all material respects in relation to the financial statements taken as a whole.

The Table of Contents references a Federal Compliance Section on pages 37-46; however, this District was not required to have a Single Audit and this section has not been completed.

Other Reporting Required by *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued a report dated September 1, 2020, on our consideration of School District 99's internal control over financial reporting and our tests of its compliance with laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering School District 99's internal control over financial reporting and compliance.

Roenfeldt & Locken, P.C.

Ottawa, Illinois
September 1, 2020

ROENFELDT & LOCKAS, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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**Independent Auditor's Report on Internal Control Over Financial Reporting And On
Compliance And Other Matters Based On An Audit Of Financial Statements
Performed In Accordance With *Government Auditing Standards***

Board of Education
School District 99
Bureau County, Illinois

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements of School District 99 as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise School District 99's basic financial statements, and have issued our report thereon dated September 1, 2020. Our opinion was adverse because financial statements are not prepared in accordance with generally accepted accounting principles. However, the financial statements were found to be fairly stated on the cash basis of accounting, in accordance with regulatory reporting requirements established by the Illinois State Board of Education, which is a basis of accounting other than generally accepted accounting principles in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered School District 99's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of School District 99's internal control. Accordingly, we do not express an opinion on the effectiveness of the school district's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the school district's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified a deficiency in internal control that we consider to be a material weakness in internal control.

As is common in small operations, the District has chosen not to employ personnel with the qualifications and training needed to prepare its financial statements, complete with notes, in accordance with accounting principles generally accepted in the United States of America. Accordingly, the District is unable to, and has not established internal controls over the financial reporting process.

Statements on Auditing Standards (SAS) requires that we report these deficiencies. The SAS does not provide exceptions to reporting deficiencies that are adequately mitigated with nonaudit services rendered by the auditor or deficiencies for which the remedy would be cost prohibitive.

We agree with the objective of SAS, to inform an organization of all the conditions in its internal control that interfere with its ability to record financial data reliably and issue financial statements free of material misstatement. Communication of the deficiency above helps to emphasize that the responsibility for financial reporting rests entirely with the organization and not the auditor. In other words, if an organization is not able to issue, without the auditors' involvement, complete financial statements with notes, in accordance with generally accepted accounting principles, and free of material misstatement, that inability is a symptom of a material deficiency in internal control.

As mentioned above, whether or not it would be cost effective to cure a deficiency is not a factor in applying SAS's reporting requirements. Because prudent management requires that the potential benefit from an internal control must exceed its cost, it may not be practical to correct all the deficiencies an auditor reports under SAS. Accordingly, you may decide that curing the deficiencies described above would not be cost effective and take no action.

School District 99 agrees with the above and will consider training current personnel, if cost effective.

Compliance And Other Matters

As part of obtaining reasonable assurance about whether School District 99's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

In accordance with SAS 114, The Auditor's Communication With Those Charged With Governance, we have issued a separate letter dated September 1, 2020, to the Board of Education addressing those required communications.

School District 99 Response To Findings

School District 99's response to the finding identified in our audit is described previously. School District 99's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of School District 99's internal control or on its compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering School District 99's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended solely for the information of the Board of Education, management, the Illinois State Board of Education, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Rosenfeldt & Locken, P.C.

Ottawa, Illinois
September 1, 2020

SCHOOL DISTRICT 99, BUREAU COUNTY
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2020

(1) Summary of Significant Accounting Policies

The District's accounting policies conform to the cash basis of accounting as defined by the Illinois State Board of Education Audit Guide.

(a) Principles Used to Determine the Scope of the Reporting Entity

The District's reporting entity includes the District's governing board and all related organizations for which the District exercises oversight responsibility.

The District has developed criteria to determine whether outside agencies with activities which benefit the citizens of the District, including joint agreements which serve pupils from numerous districts, should be included within its financial reporting entity. The criteria include, but is not limited to, whether the District exercises oversight responsibility (which includes financial interdependency, selection of governing authority, designation of management, ability to significantly influence operations, and accountability for fiscal matters), scope of public service, and special financing relationships.

Joint agreements have been determined not to be part of the reporting entity after applying the manifesting of oversight, scope of public service and special financing relationships criteria and are, therefore, excluded from the accompanying financial statements because the District does not control the assets, operations or management of the joint agreement. In addition, the District is not aware of any entity which would exercise such oversight as to result in the District being considered a component unit of the entity. Joint agreements are required to have an annual audit. Financial statements are available upon request from the joint agreement.

(b) Basis of Presentation - Fund Accounting

The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets and liabilities (arising from cash transactions), fund balance, revenue received and expenditures disbursed. The District maintains individual funds required by the State of Illinois. The various funds are summarized by type in the financial statements. These funds are grouped as required for reports filed with the Illinois State Board of Education. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The following funds and account groups are used by the District:

SCHOOL DISTRICT 99, BUREAU COUNTY
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2020

(1) Summary of Significant Accounting Policies (Continued)

(b) Basis of Presentation - Fund Accounting (Continued)

Governmental Funds

Governmental Funds are those through which most governmental functions of the District are financed. The acquisition, use and balances of the District's expendable financial resources and the related liabilities (arising from cash transactions) are accounted for through governmental funds.

The Educational Fund and the Operations and Maintenance Fund are the general operating funds of the District. They are used to account for all financial resources except those required to be accounted for in another fund. Self-Insurance and Special Education are included in these funds.

Special Revenue Funds, which include the Transportation Fund, the Municipal Retirement/Social Security Fund, and the Tort Fund, are used to account for cash received from specific sources (other than those accounted for in the Debt Services Fund, Capital Projects Funds or Fiduciary Funds) that are legally restricted to cash disbursements for specified purposes.

The Debt Services Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

The Fire Prevention and Safety Fund and Capital Projects Fund are used to account for the proceeds of bond issues and a tax levy. The Fire Prevention and Safety Fund is legally restricted to expenditures approved by the State of Illinois under the Life Safety Code.

Fiduciary Funds

Fiduciary Funds are used to account for assets held by the District in a trustee capacity or as an agent for individuals, private organizations, other governments or other funds.

The Expendable Trust Fund (Working Cash Fund) accounts for financial resources held by the District to be used for temporary interfund loans to all funds.

The Agency Funds (Activity Funds) include both Student Activity Funds and Convenience Accounts. They account for assets held by the District as an agent for the students and teachers. These funds are custodial in nature and do not involve the measurement of the results of operations. The amounts due to the activity fund organizations are equal to the assets.

SCHOOL DISTRICT 99, BUREAU COUNTY
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2020

(1) Summary of Significant Accounting Policies (Continued)

(b) Basis of Presentation - Fund Accounting (Continued)

Governmental and Expendable Trust Funds - Measurement Focus

The financial statements of all Governmental Funds and Expendable Trust Funds focus on the measurement of spending or "financial flow" and the determination of changes in financial position rather than upon net income determination. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (cash receipts and other financing sources) and decreases (cash disbursements and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

General Fixed Assets and General Long-Term Debt Account Group

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. Fixed assets used in governmental fund type operations are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

The two account groups are not "funds." They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

(c) Basis of Accounting

Basis of accounting refers to when revenues received and expenditures disbursed are recognized in the accounts and how they are reported on the financial statements. The District maintains its accounting records for all funds and account groups on the cash basis of accounting under guidelines prescribed by the Illinois State Board of Education. Accordingly, revenues are recognized and recorded in the accounts when cash is received. In the same manner, expenditures are recognized and recorded upon the disbursement of cash. Assets of a fund are only recorded when a right to receive cash exists which arises from a previous cash transaction. Liabilities of a fund, similarly, result from previous cash transactions.

Cash basis financial statements omit recognition of receivables, payables, and other accrued and deferred items that do not arise from cash transactions.

SCHOOL DISTRICT 99, BUREAU COUNTY
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2020

(1) Summary of Significant Accounting Policies (Continued)

(c) Basis of Accounting (Continued)

Proceeds from sales of long-term debt are included as other financing sources in the appropriate fund on the date received. Related debt principal payable in the future is recorded at the same time in the General Long-Term Debt Account Group.

(d) Budgets and Budgetary Accounting

The budget for all Governmental Funds and for the Expendable Trust Fund is prepared on the cash basis of accounting which is the same basis that is used in financial reporting. This allows for comparability between budget and actual amounts. This is an acceptable method in accordance with Section 105 ILCS 5/17-1 of the Illinois Compiled Statutes. The budget, which was not amended, was passed on September 18, 2019.

For each fund, total fund expenditures disbursed may not legally exceed the budgeted amounts. The budget lapses at the end of each fiscal year.

The District follows these procedures in establishing the budgetary data reflected in the financial statements.

Prior to July 1, the Superintendent submits to the Board of Education a proposed operating budget for the fiscal year commencing on that date. The operating budget includes proposed expenditures disbursed and the means of financing them.

A public hearing is conducted to obtain taxpayer comments.

Prior to October 1, the budget is legally adopted through passage of a resolution.

Formal budgetary integration is employed as a management control device during the year.

The Board of Education may make transfers between the various items in any fund not exceeding in the aggregate 10% of the total of such fund as set forth in the budget.

The Board of Education may amend the budget (in other ways) by the same procedures required of its original adoption.

SCHOOL DISTRICT 99, BUREAU COUNTY
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2020

(1) Summary of Significant Accounting Policies (Continued)

(e) Investments

Investments are stated at the lower of cost or market. The institutions in which investments are made must be approved by the Board of Education.

(f) General Fixed Assets

General fixed assets have been acquired for general governmental purposes. At the time of purchase, assets greater than \$1,000 are recorded as expenditures disbursed in the Governmental or Activity Funds and capitalized on a straight line basis at cost in the general fixed assets account group, except that all general fixed assets, other than land, acquired prior to June 30, 1950, are stated at estimated original cost as determined by appraisals as of that date. Donated general fixed assets are stated at estimated fair market value as of the date of acquisition. Depreciation accounting is not considered applicable (except to determine the per capita tuition charge). The estimated useful lives for depreciation by asset type are detailed on the Schedule of Capital Outlay and Depreciation on Page 26 of the Annual Financial Report Form.

(2) Cash And Investments

The District is allowed to invest in securities as authorized by Sections 2 and 6 of the Public Funds Investment Act (30 ILCS 235/2 and 6); and Section 8-7 of the School Code.

(a) Deposits

Custodial credit risk for deposits is the risk that in the event of a bank failure, the District's deposits may not be returned or the District will not be able to recover collateral securities in the possession of an outside party. The District's policy requires deposits to be invested in accordance with State law. Every District investment is to be made with safety as the primary and overriding concern. Each investment transaction shall ensure that the loss of capital, whether from credit or market risk, is avoided. The Board approves and designates a list of authorized depository institutions based on evaluation of financial institutions and recommendations of the Superintendent or Treasurer.

Deposits of the District's reporting entity are insured or collateralized with securities held by the pledging financial institution's trust department, but not in the District's name.

The District has deposits at June 30, 2020 that are exposed to custodial credit risk as follows:

SCHOOL DISTRICT 99, BUREAU COUNTY
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2020

(2) Cash And Investments (Continued)

(a) Deposits (Continued)

Uncollateralized	\$ -
Collateralized by securities held by the pledging financial institution	-
Collateralized by securities held by the pledging financial institution but not in the District's name	1,718,373

(b) Investments

As of June 30, 2020, the District had the following investments:

<u>Type Of Investments</u>	<u>Fair Value/ Carrying Amount</u>	<u>Cost</u>	<u>Average Credit Quality/Ratings (1)</u>	<u>Weighted Average Days To Maturity (2)</u>
NON-POOLED INVESTMENTS				
Money Market Account	\$ 444,274	\$ 444,274	N/A	N/A
Certificates of Deposit	1,866,146	1,860,000	N/A	123.38
U.S. Treasury Bills	253,340	252,695	N/A	215

- (1) Ratings are provided where applicable to indicate associated credit risk. N/A indicates not applicable.
- (2) Interest rate risk is estimated using weighted average days to maturity.

The District has investments that are exposed to custodial credit risk as follows:

Uncollateralized	\$ -
Collateralized by securities held by U.S. Government Agencies but not in the District's name	2,550,336

Investment Policy

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The District's investing activities are managed under the custody of the District Treasurer. Investing is performed in accordance with investment policies adopted by the Board of Education complying with the School Code of Illinois.

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The District's procedures provide that to the extent practicable, investments are matched with anticipated cash flows. Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer.

SCHOOL DISTRICT 99, BUREAU COUNTY
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2020

(3) Property Taxes

The District's property tax is levied each year on all taxable real property located in the District on or before the last Tuesday in December. The 2019 levy was passed by the Board on December 18, 2019. Property taxes attach as an enforceable lien on property as of January 1 and are payable in two installments on approximately July 1 and September 1. The District receives significant distributions of tax receipts about one month after these due dates. The taxes received by levy year are shown in Supplementary Schedule 2.

The following are the tax rate limits permitted by the School Code and by local referendum and the actual rates levied per \$100.00 of assessed valuation:

	Limit	<u>Actual Rate</u>	
	<u>2019 Levy</u>	<u>2019 Levy</u>	<u>2018 Levy</u>
Educational	1.1600	1.16000	1.16000
Operations And Maintenance	0.3750	0.37500	0.37500
Bond And Interest	As Needed	0.66229	0.65640
Transportation	0.1200	0.12000	0.12000
Municipal Retirement	As Needed	0.12409	0.13347
Working Cash	0.0500	0.05000	0.05000
Social Security	As Needed	0.13731	0.14875
Tort Immunity	As Needed	0.26852	0.26999
Special Education	0.0200	0.02000	0.02000
Fire Prevention And Safety	0.0500	0.05000	0.05000
Leasing	0.0500	<u>0.05000</u>	<u>0.05000</u>
Total		<u>3.01721</u>	<u>3.03361</u>

(4) Fund Balance Reporting

According to Government Accounting Standards, fund balances are to be classified into five major classifications: Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. The Regulatory Model, followed by the District, only reports Reserved and Unreserved Fund Balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

SCHOOL DISTRICT 99, BUREAU COUNTY
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2020

(4) Fund Balance Reporting (Continued)

(a) Nonspendable Fund Balance

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example, inventories and prepaid amounts. The District has no nonspendable balances at year-end.

(b) Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions not controlled by the entity, such as restrictions imposed by creditors, grantors, contributors, laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Special Revenue Funds are, by definition, restricted for those specified purposes. The District has several revenue sources received within different funds that also fall into these categories:

1. Special Education

Cash receipts and the related cash disbursements of this restricted tax levy are accounted for in the Educational Fund. A portion of this fund's equity, \$-0-, represents the excess of cumulative receipts over cumulative disbursements and is restricted for future special education disbursements in accordance with Section 105 ILCS 5/17 - 2.2a of the Illinois Compiled Statutes.

2. Leasing/Technology

Cash receipts and the related cash disbursements of this restricted tax levy, authorized by 105 ILCS 5/17-2.2c, are accounted for in the Educational Fund. A portion, \$0, of the Educational Fund's equity represents the excess of cumulative receipts over cumulative disbursements which is restricted for future leasing disbursements.

3. Social Security Levy

Cash disbursed and the related cash receipts of this restricted tax levy are accounted for in the Municipal Retirement/Social Security Fund. Revenue received exceeded expenditures disbursed for this purpose, resulting in a restricted fund balance of \$26,309. This balance is included in the financial statements as Reserved in the Municipal Retirement/Social Security Fund.

SCHOOL DISTRICT 99, BUREAU COUNTY
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2020

(4) Fund Balance Reporting (Continued)

(b) Restricted Fund Balance (Continued)

4. State Grants

Proceeds from state grants and the related expenditures have been included in the Educational, Operations and Maintenance, Transportation, and Municipal Retirement/Social Security Funds. At June 30, 2020, expenditures disbursed exceeded revenue received from state grants, resulting in no restricted fund balances.

5. Federal Grants

Proceeds from federal grants and the related expenditures have been included in the Educational Fund. At June 30, 2020, expenditures disbursed exceeded revenue received for those specific purposes, resulting in no restricted fund balance.

(c) Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision making authority (the School Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

The School Board commits fund balance by making motions or passing resolutions to adopt policies or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Employee contracts for services rendered during the school year for employees electing twelve month pay schedules are recorded as disbursements in the fiscal year when such checks are drawn. The total amount of unpaid contracts for services performed during the fiscal year ended June 30, 2020 amounted to \$413,952. This amount is shown as Unreserved in the Educational Fund.

(d) Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the School Board itself or (b) the finance committee or by the Superintendent when the School Board has delegated the authority to assign amounts to be used for specific purposes.

SCHOOL DISTRICT 99, BUREAU COUNTY
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2020

(4) Fund Balance Reporting (Continued)

(e) Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Operating Funds for amounts that have not been restricted, committed, or assigned to specific purposes within the General Funds. Unassigned Fund Balance amounts are shown in the financial statements as Unreserved Fund Balances in the Educational, Operations and Maintenance and Working Cash Funds.

(f) Regulatory — Fund Balance Definitions

Reserved Fund Balances are those balances that are reserved for a specific purpose other than the regular purpose of any given fund. Unreserved Fund Balances are all balances that are not reserved for a specific purpose other than the specified purpose of a fund.

The first five columns of the following table represent Fund Balance Reporting according to generally accepted accounting principles. The last two columns represent Fund Balance Reporting under the regulatory basis of accounting utilized in preparation of the financial statements.

Generally Accepted Accounting Principles						Regulatory Basis	
Fund	Nonspendable	Restricted	Committed	Assigned	Unassigned	Financial Statements - Reserved	Financial Statements - Unreserved
Educational	-	-	413,952	-	2,254,280	-	2,668,232
Operations and Maintenance	-	480,925	-	-	-	-	480,925
Debt Services	-	-	-	-	51,932	-	51,932
Transportation	-	20,127	-	-	-	-	20,127
Municipal Retirement/ Social Security	-	53,755	-	-	-	26,309	27,446
Capital Projects	-	-	389,248	-	-	-	389,248
Working Cash	-	-	-	-	484,795	-	484,795
Tort	-	155,121	-	-	-	-	155,121
Fire Prevention and Safety	-	222,363	-	-	-	-	222,363

SCHOOL DISTRICT 99, BUREAU COUNTY
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2020

(4) Fund Balance Reporting (Continued)

(h) Expenditures of Fund Balance

Unless specifically identified, expenditures act to first reduce restricted balances, then committed balances, next assigned balances, and finally unassigned balances. Expenditures for a specifically identified purpose will act to reduce the specific classification of fund balance that is identified.

(5) Contractual Commitments

Teachers' and some other salaries are paid under contract from September 1 through August 31 of the following year. At June 30, 2020, salary commitments for July and August, 2020 were \$389,451.

The District has commitments for building renovation and roof replacement to expend the proceeds of the Funding bonds shown in the Capital Projects Fund.

Tuition owed to other Districts for the year ended June 30, 2020, was \$24,501.

(6) Changes In General Fixed Assets

A summary of changes in general fixed assets follows:

<u>COST</u>	<u>Balance July 1, 2019</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2020</u>
Land	\$ 197,845	\$ -	\$ -	\$ 197,845
Buildings	22,354,888	3,087,196	-	25,442,084
Improvements Other Than Buildings	40,759	-	-	40,759
Equipment Other Than Transportation	1,072,979	129,516	7,051	1,195,444
	<u>\$ 23,666,471</u>	<u>\$ 3,216,712</u>	<u>\$ 7,051</u>	<u>\$ 26,876,132</u>
<u>ACCUMULATED DEPRECIATION</u>	<u>Accumulated Depreciation July 1, 2019</u>	<u>Depreciation Allowable</u>	<u>Depreciation Deletions</u>	<u>Accumulated Depreciation June 30, 2020</u>
Buildings	4,703,969	473,162	-	\$ 5,177,131
Improvements Other Than Buildings	15,950	1,552	-	17,502
Equipment Other Than Transportation	447,485	119,545	7,051	559,979
	<u>\$ 5,167,404</u>	<u>\$ 594,259</u>	<u>\$ 7,051</u>	<u>\$ 5,754,612</u>

SCHOOL DISTRICT 99, BUREAU COUNTY
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2020

(7) Changes in Short and Long-Term Debt

Bonds Payable

The District did not have any new bond issues during the year ended June 30, 2020.

The following is a summary of bond transactions of the School District for the year ended June 30, 2020:

Long-Term Debt Payable at July 1, 2019	\$ 8,370,000
Bonds Issued	-
Bonds Retired	<u>(335,000)</u>
Long-Term Debt Payable at June 30, 2020	<u><u>\$ 8,035,000</u></u>

Long-term debt is payable on bonds in future years as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>
2021	\$ 365,000	\$ 279,852
2022	390,000	268,528
2023	415,000	256,452
2024	440,000	243,628
2025	470,000	229,977
2026 - 2030	2,300,000	919,351
2031 - 2035	2,150,000	514,312
2036 - 2038	1,505,000	90,851
	<u><u>\$ 8,035,000</u></u>	<u><u>\$ 2,802,951</u></u>

See Schedule 3 for additional bond details.

Other Long-Term Debt

The following is a summary of other long-term debt of the School District for the year ended June 30, 2020:

Capital Leases Payable at July 1, 2019	\$ 87,198
Debt Issued	35,460
Debt Retired	<u>(54,776)</u>
Capital Leases Payable at June 30, 2020	<u><u>\$ 67,882</u></u>

SCHOOL DISTRICT 99, BUREAU COUNTY
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2020

(7) Changes in Short and Long-Term Debt (Continued)

Other Long-Term Debt (Continued)

Long-term debt is payable on capital leases in future years as follows:

<u>Year Ended June 30,</u>	<u>Principal</u>	<u>Interest</u>
2021	\$ 55,835	\$ 2,100
2022	12,047	431
2023	-	-
	<u>\$ 67,882</u>	<u>\$ 2,531</u>

(8) Leases

(a) Capital Leases

<u>Classes Of Property</u>	<u>Asset Balances</u> <u>At June 30,</u>	
	<u>2020</u>	<u>2019</u>
Equipment Other Than Transportation	\$ 194,403	\$ 158,943
Transportation Equipment	-	-
Less: Accumulated Depreciation	(47,289)	(27,849)
	<u>\$ 147,114</u>	<u>\$ 131,094</u>

The District entered into capital leases as follows:

- 1.) On March 22, 2017 for \$119,543 at an interest rate of 2.40%.
- 2.) On May 8, 2018 for \$39,400 at an interest rate of 3.65%.
- 3.) On February 27, 2019 for \$35,460 at an interest rate of 3.53%.
- 4.) On March 10, 2020, the District has approved a capital lease for iPads for delivery and use for the year ended June 30, 2021 in the amount of \$115,555.64 at an interest rate of 2.71%.

See Note 7 for additional detail on lease payments.

(b) Operating Leases

The District has a lease for copiers that was approved on July 7, 2016. Payments made the for year ended June 30, 2020 were \$25,363. Scheduled minimum rental payments to the end of this lease are as follows:

<u>Year Ended June 30,</u>	<u>Copiers</u>
2021	\$ 17,940
2022	1,495

SCHOOL DISTRICT 99, BUREAU COUNTY
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2020

(9) Retirement Fund Commitments

The District contributes to two defined benefit pension plans: the Teachers Retirement System (TRS), and the Illinois Municipal Retirement Fund (IMRF). IMRF is administered by IMRF board of trustees and is an agent multiple-employer public employee retirement system. TRS is administered by the TRS board of trustees and is a cost sharing multiple employer plan. The benefits, benefit levels, employee contributions and employer contributions for both plans are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly. The aggregate employer recognized pension expense on a cash basis for the year ended June 30, 2020, was \$127,433.

(a) Teachers' Retirement System of the State of Illinois

Plan description

The employer participates in the Teachers' Retirement System of the State of Illinois (TRS). TRS is a cost-sharing multiple-employer defined benefit pension plan that was created by the Illinois legislature for the benefit of Illinois public school teachers employed outside the city of Chicago. TRS members include all active non-annuitants who are employed by a TRS-covered employer to provide services for which teacher licensure is required. The Illinois Pension Code outlines the benefit provisions of TRS, and amendments to the plan can be made only by legislative action with the Governor's approval. The TRS Board of Trustees is responsible for the System's administration. The District employed 69 TRS members during the current fiscal year.

TRS issues a publicly available financial report that can be obtained at <http://www.trsil.org>; by writing to TRS at 2815 West Washington, P.O. Box 19253, Springfield, IL 62794; or by calling (888) 678-3675, option 2.

Benefits provided

TRS provides retirement, disability, and death benefits. Tier 1 members have TRS or reciprocal system service prior to January 1, 2011. Tier 1 members qualify for retirement benefits at age 62 with five years of service, at age 60 with 10 years, or age 55 with 20 years. The benefit is determined by the average of the four highest years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. Most members retire under a formula that provides 2.2 percent of final average salary up to a maximum of 75 percent with 34 years of service. Disability and death benefits are also provided.

SCHOOL DISTRICT 99, BUREAU COUNTY
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2020

(9) Retirement Fund Commitments (Continued)

(a) Teachers' Retirement System of the State of Illinois (Continued)

Benefits provided (Continued)

Tier 2 members qualify for retirement benefits at age 67 with 10 years of service, or a discounted annuity can be paid at age 62 with 10 years of service. Creditable earnings for retirement purposes are capped and the final average salary is based on the highest consecutive eight years of creditable service rather than the last four. Disability provisions for Tier 2 are identical to those of Tier 1. Death benefits are payable under a formula that is different from Tier 1.

Essentially all Tier 1 retirees receive an annual 3 percent increase in the current retirement benefit beginning January 1 following the attainment of age 61 or on January 1 following the member's first anniversary in retirement, whichever is later. Tier 2 annual increase will be the lesser of three percent of the original benefit or one-half percent of the rate of inflation beginning January 1 following attainment of age 67 or on January 1 following the member's first anniversary in retirement, whichever is later.

Public Act 100-0023, enacted in 2017, creates an optional Tier 3 hybrid retirement plan, but it has not yet gone into effect. Public Act 100-0587, enacted in 2018, requires TRS to offer two temporary benefit buyout programs that expire on June 30, 2021. One program allows retiring Tier 1 members to receive a partial lump-sum payment in exchange for accepting a lower, delayed annual increase. The other allows inactive vested Tier 1 and 2 members to receive a partial lump-sum payment in lieu of a retirement annuity. Both programs began in 2019 and will be funded by bonds issued by the state of Illinois.

Contributions

The state of Illinois maintains the primary responsibility for funding TRS. The Illinois Pension Code, as amended by Public Act 88-0593 and subsequent acts, provides that for years 2010 through 2045, the minimum contribution to the System for each fiscal year shall be an amount determined to be sufficient to bring the total assets of the System up to 90 percent of the total actuarial liabilities of the System by the end of fiscal year 2045.

SCHOOL DISTRICT 99, BUREAU COUNTY
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2020

(9) Retirement Fund Commitments (Continued)

(a) Teachers' Retirement System of the State of Illinois (Continued)

Contributions (Continued)

Contributions from active members and TRS contributing employers are also required by the Illinois Pension Code. The contribution rates are specified in the pension code. The active member contribution rate for the year ended June 30, 2020, was 9.0 percent of creditable earnings. The member contribution, which may be paid on behalf of employees by the employer, is submitted to TRS by the employer.

On behalf contributions to TRS. The state of Illinois makes employer pension contributions on behalf of the employer. For the year ended June 30, 2020, state of Illinois contributions recognized by the employer were based on the state's proportionate share of the collective net pension liability associated with the employer, and the employer recognized revenue and expenditures of \$2,427,120 in pension contributions from the state of Illinois.

2.2 formula contributions. Employers contribute 0.58 percent of total creditable earnings for the 2.2 formula change. The contribution rate is specified by statute. Contributions for the year ended June 30, 2020, were \$18,288, and are deferred because they were paid after the June 30, 2019 measurement date.

Federal and special trust fund contributions. When TRS members are paid from federal and special trust funds administered by the employer, there is a statutory requirement for the employer to pay an employer pension contribution from those funds. Under Public Act 100-0340, the federal and special trust fund contribution rate is the total employer normal cost beginning with the year ended June 30, 2018.

Previously, employer contributions for employees paid from federal and special trust funds were at the same rate as the state contribution rate to TRS and were much higher.

For the year ended June 30, 2020, the employer pension contribution was 10.66 percent of salaries paid from federal and special trust funds. For the year ended June 30, 2020, salaries totaling \$112,090 were paid from federal and special trust funds that required employer contributions of \$11,949. These contributions are deferred because they were paid after the June 30, 2019 measurement date.

SCHOOL DISTRICT 99, BUREAU COUNTY
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2020

(9) Retirement Fund Commitments (Continued)

(a) Teachers' Retirement System of the State of Illinois (Continued)

Contributions (Continued)

Employer retirement cost contributions. Under GASB Statement No. 68, contributions that an employer is required to pay because of a TRS member retiring are categorized as specific liability payments. The employer is required to make a one-time contribution to TRS for members granted salary increases over 6 percent if those salaries are used to calculate a retiree's final average salary.

A one-time contribution is also required for members granted sick leave days in excess of the normal annual allotment if those days are used as TRS service credit. For the year ended June 30, 2020, the employer paid \$0 to TRS for employer contributions due on salary increases in excess of 6 percent, \$0 for salary increases in excess of 3 percent and \$0 for sick leave days granted in excess of the normal annual allotment.

Pension Expense

For the year ended June 30, 2020, the employer recognized TRS pension expense of \$30,237 on a cash basis under this plan.

(b) Illinois Municipal Retirement Fund

Plan Description

The District's defined benefit pension plan for regular employees provides retirement and disability benefits, post-retirement increases, and death benefits to plan members and beneficiaries. The District's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multiple-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at <https://www.imrf.org/en/publications-and-archive/annual-financial-reports>.

SCHOOL DISTRICT 99, BUREAU COUNTY
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2020

(9) Retirement Fund Commitments (Continued)

(b) Illinois Municipal Retirement Fund (Continued)

Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired **before** January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired on or after January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings.

Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the lesser of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

SCHOOL DISTRICT 99, BUREAU COUNTY
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2020

(9) Retirement Fund Commitments (Continued)

(b) Illinois Municipal Retirement Fund (Continued)

Employees Covered by Benefit Terms

As of December 31, 2019, the following employees were covered by the benefit terms:

	<u>IMRF</u>
Retirees and Beneficiaries currently receiving benefits	46
Inactive Plan Members entitled to but not yet receiving benefits	25
Active Plan Members	32
Total	<u>103</u>

Contributions

As set by statute, the District's Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The District's annual contribution rate for calendar year 2019 was 9.32%. For the fiscal year ended June 30, 2020, the District contributed \$97,196 to the plan. The District also contributes for disability benefits, death benefits, and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

(10) Other Post-Employment Benefits

The District participates in two Post Employment benefit plans Other than Pensions. The two plans are the Teacher's Health Insurance Security (THIS) Fund and their own health insurance plan. All IMRF employers are required to allow retirees to continue on their health plans.

(a) Teacher Health Insurance Security

The District participates in the Teacher Health Insurance Security (THIS) Fund, a cost-sharing, multiple-employer defined benefit post-employment healthcare plan that was established by the Illinois legislature for the benefit of retired Illinois public school teachers employed outside the city of Chicago. The THIS Fund provides medical, prescription, and behavioral health benefits, but it does not provide vision, dental or life insurance benefits to annuitants of the Teachers' Retirement System (TRS).

SCHOOL DISTRICT 99, BUREAU COUNTY
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2020

(10) Other Post-Employment Benefits (Continued)

(a) Teacher Health Insurance Security (Continued)

Annuitants not enrolled in Medicare may participate in the state-administered participating provider option plan or choose from several managed care options. Annuitants who are enrolled in Medicare Parts A and B may be eligible to enroll in a Medicare Advantage plan.

The State Employees Group Insurance Act of 1971 (5 ILCS 375) outlines the benefit provisions of the THIS Fund and amendments to the plan can be made only by legislative action with the Governor's approval. The plan is administered by the Illinois Department of Central Management Services (CMS) with the cooperation of TRS. Section 6.6 of the State Employees Group Insurance Act of 1971 requires all active contributors to TRS who are not employees of the state to make a contribution to the THIS Fund.

On behalf contributions to the THIS Fund

The state of Illinois makes employer retiree health insurance contributions on behalf of the District. State contributions are intended to cover the actuarial costs to the THIS Fund that are not covered by contributions from active members which were 1.24 percent of pay during the year ended June 30, 2020. State of Illinois contributions were \$39,099 and the District recognized revenue and expenditures of this amount during the year.

Employer contributions to the THIS Fund

The District also makes contributions to the THIS Fund. The employer THIS Fund contribution was .92 percent during the year ended June 30, 2020. For the year ended June 30, 2020, the District paid \$29,009 to the THIS Fund, which was 100 percent of the required contribution.

Further information on the THIS fund

The publicly available financial report of the THIS Fund may be found on the website of the Illinois Auditor General (<http://www.auditor.illinois.gov/Audit-Reports/ABC-List.asp>). The current reports are listed under "Central Management Services" (<http://www.auditor.illinois.gov/Audit-Reports/CMS-THISF.asp>). Reports prior to FY 2013 are available under "Healthcare and Family Services" (<http://www.auditor.illinois.gov/Audit-Reports/HEALTHCARE-FAMILY-SERVICES-Teacher-Health-Ins-Sec-Fund.asp>).

SCHOOL DISTRICT 99, BUREAU COUNTY
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2020

(10) Other Post-Employment Benefits (Continued)

(b) Post Retirement Health Care Plan

The District provides post-retirement health care benefits for the retirees and their dependents. All retirees are eligible to continue their health coverage under the District's self-funded health insurance plan. The retirees are responsible for a portion of the entire premium payment to secure coverage. The District finances the plan on a pay-as-you-go basis. The Unfunded Actuarial Liability has not been determined as of June 30, 2020.

Plan Description. The District administers a single-employer defined benefit healthcare plan. The Educational support employees who contribute to IMRF are eligible for post-retirement medical coverage. The plan does not have a trust fund and therefore does not issue a separate publicly available financial report.

Funding Policy. The contribution requirements of the District may be amended by the School Board. Current policy is for the District to pay for post-retirement medical insurance benefits or premiums as they occur. The District provides eligible employees with health insurance for five years after retirement; thereafter, the district requires retirees to contribute 100% of the premium for their desired coverage. The premiums are established for the employee/retiree group, which currently range from \$634 per month for individual coverage to \$1,954 per month for family coverage. Although, with regard to retirees, this amount contains an implied rate subsidy by the District through the blended premium covering all current employees and retirees, there is no actuarial valuation performed to determine the amount of such subsidy.

Contributions Made. Total cost to the District for the year ended June 30, 2020 was \$51,859.

(11) Disbursements In Excess Of Budget

During the fiscal year ending June 30, 2020, the District operated within the legal confines of the budget in all funds, except as follows:

	<u>Budget</u>	<u>Actual</u>
Education	\$ 5,136,073	\$ 5,309,022
Operations and Maintenance	419,435	453,813
Debt Services	630,915	690,413
Transportation	260,440	261,168
Fire Prevention & Safety	200	232

SCHOOL DISTRICT 99, BUREAU COUNTY
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2020

(12) Common Bank Account

Separate bank accounts are not maintained for all district funds; instead, certain funds maintain their uninvested cash balances in a common checking account, with accounting records being maintained to show the portion of the common bank account balance attributable to each participating fund.

Occasionally certain of the funds participating in the common bank account will incur overdrafts (deficits) in the account. The overdrafts result from expenditures which have been approved by the School Board.

(13) Operating Transfers

The District made a transfer of \$54,776 to pay principal on capital leases and \$3,159 to pay interest on capital leases from the Educational Fund to the Debt Services Fund. These transfers were required under the School Code of Illinois which requires all long-term debt from leases, other than Transportation debt, to be paid by the Debt Services Fund.

The District made operating transfers totaling \$90,000. This transfer was from the Working Cash Fund to the Transportation Fund in the amount of \$90,000. This transfer is in accordance with the School Code of Illinois.

(14) Statement Of Legal Debt Margin

Equalized Assessed Valuation - 2019 Year	<u>\$ 89,840,485</u>
Statutory Debt Limitation (6.9% Of Assessed Valuation)	\$ 6,198,993
Less Bonded Indebtedness	<u>(8,035,000)</u>
Legal Debt Margin	<u>\$ (1,836,007)</u>

Although the School District exceeded their debt limitation, they did so while relying on legal counsel and on Illinois Compiled Statutes (ILCS) Section 105 5/19-8 which states, "Any school district or non-high district operating under general law or special charter having a population of 500,000 or less is authorized to issue bonds for the purpose of paying orders issued for the wages of teachers, for the payment of claims against any such district, or for providing funds to effect liquidation or defeasance of the obligations of a Financial Oversight Panel pursuant to the provisions of Section 1H-115 of this Code. Such bonds may be issued in an amount, including existing indebtedness, in excess of any statutory limitation as to debt."

SCHOOL DISTRICT 99, BUREAU COUNTY
NOTES TO FINANCIAL STATEMENTS
Year Ended June 30, 2020

(15) Self-Insurance Plan

The District has chosen to self-insure for unemployment claims made by laid off employees. Claims paid during the year ended June 30, 2020, were \$12,246. No reserve has been established for this purpose.

(16) Joint Agreement

The District is a member of the BMP Tri-County Special Education Cooperative (BMP). The District's pupils benefit from programs administered under this joint agreement, and the District benefits from jointly administered grants and programming. The District does not have an equity interest in this joint agreement. The joint agreement is separately audited and are not included in these financial statements. The report for the BMP Tri-County Special Education Cooperative may be obtained by writing to BMP, 400 Galena St., Tiskilwa, Illinois 61368.

Total expenditures for special education tuition and other services paid to BMP for the fiscal year ended were \$69,179.

(17) Risk Management

The District is exposed to various risks of loss related to torts; damage to, and theft or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District's risk management activities are recorded in the operating fund responsible for the liability. Significant losses are covered by commercial insurance for all major programs. There have been no losses exceeding insurance coverage in the past three years or reductions in coverage.

(18) Contingencies

The District has received funding from state and federal grants in the current and prior years which are subject to audits by the granting agencies. The school board believes any adjustments that may arise from these audits will be insignificant to district operations.

SCHOOL DISTRICT 99, BUREAU COUNTY
SUPPLEMENTARY SCHEDULE
 Year Ended June 30, 2020

Schedule 1

AGENCY FUNDS - ACTIVITY FUNDS
 SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

	Balance <u>July 1, 2019</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Transfers</u>	Balance <u>June 30, 2020</u>
Band	\$ 7.78	\$ 240.00	\$ 234.53	\$ -	\$ 13.25
Basketball - Boys	557.86	-	-	-	557.86
Basketball - Girls	959.21	225.00	280.60	-	903.61
Candy - Soda Machines	1,111.73	31.84	-	-	1,143.57
Counseling	388.00	115.00	115.00	-	388.00
Field Trips	106.82	235.00	235.00	-	106.82
HHP (Help Hermes Project)	1,109.90	50.00	19.45	-	1,140.45
JFK Activity Fund (Princ.)	2,517.01	4,878.52	3,559.31	-	3,836.22
JFK Library - Media Center	645.42	4,849.19	4,693.37	-	801.24
Jump Rope For Heart	-	-	-	-	-
Musical	2,679.99	1,880.00	2,256.40	-	2,303.59
PBIS - JFK	2,756.94	6,274.30	4,422.64	-	4,608.60
Retirement Party	57.58	-	-	-	57.58
Scholastic Bowl	107.44	122.00	117.00	-	112.44
Special Education Donation	-	-	-	-	-
Speech	2,125.88	-	80.30	-	2,045.58
Starved Rock Conference	2,326.16	-	2,326.16	-	-
Sunshine Fund	-	864.00	368.85	-	495.15
Track	725.41	-	-	-	725.41
Volleyball	1,001.44	170.00	251.44	-	920.00
	<u>\$ 19,184.57</u>	<u>\$ 19,934.85</u>	<u>\$ 18,960.05</u>	<u>\$ -</u>	<u>\$ 20,159.37</u>

SCHOOL DISTRICT 99, BUREAU COUNTY
SUPPLEMENTARY SCHEDULE
 Year Ended June 30, 2020

Schedule 2

SCHEDULE OF ASSESSED VALUATIONS, TAX
 EXTENSIONS AND COLLECTIONS
 "UNAUDITED"

	<u>Extensions</u>	<u>Received Through June 30, 2019</u>	<u>Received Current Year</u>
2019 Levy - Assessed Valuation	<u>\$ 70,298,333</u>		
Educational	\$ 815,460		
Operations And Maintenance	263,619		
Debt Services	465,579		
Transportation	84,358		
Municipal Retirement	87,233		
Working Cash	35,149		
Tort Immunity	188,765		
Fire Prevention And Safety	35,149		
Leasing	35,149		
Special Education	14,060		
Social Security	96,527		
	<u>\$ 2,121,048</u>		
2018 Levy - Assessed Valuation	<u>\$ 68,708,376</u>		
Educational	\$ 797,017		\$ 791,471
Operations And Maintenance	257,656		255,859
Debt Services	451,002		447,857
Transportation	82,450		81,875
Municipal Retirement	91,705		91,065
Working Cash	34,354		34,114
Tort Immunity	185,506		184,212
Fire Prevention And Safety	34,354		34,114
Leasing	34,354		34,114
Special Education	13,742		13,645
Social Security	102,204		101,491
	<u>\$ 2,084,344</u>		<u>\$ 2,069,817</u>
2017 Levy - Assessed Valuation	<u>\$ 67,263,232</u>		
Educational	\$ 776,043	\$ 769,311	
Operations And Maintenance	250,878	248,703	
Debt Services	435,725	431,946	
Transportation	80,285	79,589	
Municipal Retirement	99,684	98,820	
Working Cash	33,450	33,160	
Tort Immunity	200,700	198,959	
Fire Prevention And Safety	33,450	33,161	
Leasing	33,450	33,160	
Special Education	13,385	13,269	
Social Security	113,399	112,415	
	<u>\$ 2,070,449</u>	<u>\$ 2,052,493</u>	

SCHOOL DISTRICT 99, BUREAU COUNTY
SUPPLEMENTARY SCHEDULE
 Year Ended June 30, 2020

Schedule 3

SCHEDULE OF BONDED DEBT
MATURITIES AND INTEREST

A General Obligation School Refunding Bond, Series 2017 dated October 12, 2017, \$3,665,000 authorized and issued at a rate of 3.0% provides for serial retirement beginning December 1, 2017. Interest is payable semiannually on June 1 and December 1.

Maturity Date December 1,	Interest Rate	Principal Amount	Defeased Amount	Paid on Maturity	Outstanding June 30, 2020	Interest Due In Future Years	Future Debt Service Requirements
2017	3.00 %	\$ 70,000	\$ -	\$ 70,000	\$ -	\$ -	\$ -
2018	3.00	30,000	-	30,000	-	-	-
2019	3.00	30,000	-	30,000	-	-	-
2020	3.00	365,000	-	-	365,000	100,575	465,575
2021	3.00	390,000	-	-	390,000	89,250	479,250
2022	3.00	415,000	-	-	415,000	77,175	492,175
2023	3.00	440,000	-	-	440,000	64,350	504,350
2024	3.00	470,000	-	-	470,000	50,700	520,700
2025	3.00	500,000	-	-	500,000	36,150	536,150
2026	3.00	535,000	-	-	535,000	20,625	555,625
2027	3.00	420,000	-	-	420,000	6,300	426,300
		<u>\$ 3,665,000</u>	<u>\$ -</u>	<u>\$ 130,000</u>	<u>\$ 3,535,000</u>	<u>\$ 445,125</u>	<u>\$ 3,980,125</u>

SCHOOL DISTRICT 99, BUREAU COUNTY
SUPPLEMENTARY SCHEDULE
 Year Ended June 30, 2020

Schedule 3
 Page 2

SCHEDULE OF BONDED DEBT
MATURITIES AND INTEREST

A General Obligation School Bond, Series 2018 dated September 25, 2018, \$4,500,000 authorized and issued at rates of 3.15% to 4.50% provides for retirement of principal beginning December 1, 2027. Interest is payable semiannually on June 1 and December 1.

Maturity Date December 1,	Interest Rate	Principal Amount	Defeased Amount	Paid on Maturity	Outstanding June 30, 2020	Interest Due In Future Years	Future Debt Service Requirements
2018	0.00 %	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2019	0.00	-	-	-	-	-	-
2020*	0.00	-	-	-	-	179,277	179,277
2021	0.00	-	-	-	-	179,278	179,278
2022	0.00	-	-	-	-	179,277	179,277
2023	0.00	-	-	-	-	179,278	179,278
2024	0.00	-	-	-	-	179,277	179,277
2025	0.00	-	-	-	-	179,278	179,278
2026	0.00	-	-	-	-	179,277	179,277
2027	3.15	100,000	-	-	100,000	177,703	277,703
2028	4.50	365,000	-	-	365,000	167,915	532,915
2029	4.00	380,000	-	-	380,000	152,103	532,103
2030	4.00	395,000	-	-	395,000	136,602	531,602
2031	4.00	415,000	-	-	415,000	120,403	535,403
2032	4.00	430,000	-	-	430,000	103,502	533,502
2033	4.00	445,000	-	-	445,000	86,003	531,003
2034	4.00	465,000	-	-	465,000	67,802	532,802
2035	4.00	485,000	-	-	485,000	49,651	534,651
2036	4.00	500,000	-	-	500,000	30,800	530,800
2037	4.00	520,000	-	-	520,000	10,400	530,400
		\$ 4,500,000	\$ -	\$ -	\$ 4,500,000	\$ 2,357,826	\$ 6,857,826

* The District abated its tax levy to pay interest due in fiscal year ending June 30, 2021.

Corrective Action Plan

Spring Valley Elementary Schools

School District #99

CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS²¹

Year Ending June 30, 2020

Corrective Action Plan

Finding No.: 2020- 001

Condition:

The District does not have functioning internal controls over external financial reporting.

Plan:

Familiarize our staff with financial reporting requirements to the extent possible.

Anticipated Date of Completion: Ongoing

Name of Contact Person: James Hermes

Management Response: The cost of training personnel will be considered, if cost effective.

²¹ Must address each audit finding - §200.511 (c)

Spring Valley CCSD #99
Cash Flow 2020 - 2021

	Education	O & M	Debt Svcs	Transport	IMRF/SS	Captl Prjcts	Working Csh	Tort	Fire Pre & Saf
Final FY20 & FY21 July									
Beginning Balance	\$2,673,867	\$ 480,925	\$ 52,419	\$ 55,714	\$ 27,446	\$ 389,248	\$484,795	\$ 155,121	\$ 222,363
Revenue	40,856	13,057	122	-78	25	460	840	149	443
Expenses	443,004	31,278	0	-1,296	16,041	164,875	0	33,679	0
Change	-402,148	-18,221	122	1,218	-16,016	-164,415	840	-33,530	443
AUGUST									
Beginning Balance	\$2,271,719	\$ 462,704	\$ 52,541	\$ 56,932	\$ 11,430	\$ 224,833	\$485,635	121,591	\$ 222,806
Revenue	936,494	164,982	275,606	59,450	108,789	-137	20,579	111,728	20,681
Expenses	428,902	42,501	0	266	35,411	203,853	0	25,419	110,904
Change	507,592	122,481	275,606	59,184	73,378	-203,990	20,579	86,309	-90,223
SEPTEMBER									
Beginning Balance	\$2,779,311	\$ 585,185	\$ 328,147	\$ 116,116	\$ 84,808	\$ 20,843	\$506,214	207,900	\$ 132,583
Revenue	482,184	-232	-190	645	-74	-153	-189	-89	-137
Expenses	585,334	72,633	0	-3	16,955	77,448	0	1,322	50
Change	-103,150	-72,865	-190	648	-17,029	-77,601	-189	-1,411	-187
OCTOBER									
Beginning Balance	\$2,676,161	\$ 512,320	\$ 327,957	\$ 116,764	\$ 67,779	\$ (56,758)	\$506,025	206,489	\$ 132,396
Revenue									
Expenses									
Change									
NOVEMBER									
Beginning Balance									
Revenue									
Expenses									
Change									
DECEMBER									
Beginning Balance									
Revenue									
Expenses									
Change									
JANUARY									
Beginning Balance									
Revenue									
Expenses									
Change									
FEBRUARY									
Beginning Balance									
Revenue									
Expenses									
Change									
MARCH									
Beginning Balance									
Revenue									
Expenses									
Change									
APRIL									
Beginning Balance									
Revenue									
Expenses									
Change									
MAY									
Beginning Balance									
Revenue									
Expenses									
Change									
JUNE									
Beginning Balance									
Revenue									
Expenses									
Change									
Final FY20									
Current Balance all Funds:	\$	4,489,133							

October FY21 Budget Watch

Revenue Highlights:

Budget Projection for FY21 \$7,460,666

Revenues: \$481,766

29.92% Received Revenues

FEES & TAXES

- Local taxes = 59.2% of \$2,110,210 (from all 8 Funds)
- Evidence Based Funding = 19.23% of budgeted amount (\$3,461,528 expected)
- Registration = 74.45% of \$28,000
- Tech Fees = 99.25% of \$22,000
- TIF = 0% of \$20,000
- Corporate Personal Property Tax = 0% of \$100,000
- Lunch Fees = NA
- Investments = 3% of \$58,000

GRANTS

- ECE = 22% of Ed. Fund - State/Federal portion of \$194,083
- ECE = 0% of IMRF/SS portion of \$0
- Title II Class Size = 43% of Federal portion of \$25,023
- Title I = 24% of Federal portion of \$200,000
- Federal Lunch = 0% of \$150,000
- Federal Breakfast = 0% of \$40,000

SPECIAL EDUCATION

- Special Ed Private Facility = 23% of State/Federal portion of \$50,000

TRANSPORTATION

- Bus fees = 15% of \$15,000
- Regular prorated Transportation = 8% of State/Fed portion of \$12,000
- Special Ed Transportation = 23% of State/Federal portion of \$30,000
- Local taxes Transportation = 99.3% of \$84,358
- ECE = 0% – Transportation portion \$54,623

Expenditure Highlights:

Budget Projection for FY20 \$8,084,706

Expenditures: \$753,739

31.03% Expended

- Teacher substitutes = 0.24% - expected \$80,000
- Tech: Software = 39% of \$19,000; Tech Capital Outlay 0% of \$40,000
- Building Upkeep 47% of 15,000; Grounds Upkeep 56% of \$25,000;
Equipment Upkeep 82% of \$15,000; Supplies 15% of \$22,000;
Gas 0% of \$14,000; Electric 16% of \$90,000; Water 12% of \$9,000

Current Balance = \$4,489,133

Custom Student Report

Academic Year: 2020 - 21 Enrollment Status: Active as of 10/15/2020

Grade Level	Homeroom	COVID schedule groups					
		Green group	Yellow group	Orange eLearner	Purple 4-day	Unassigned	Total
Early Childhood	Ms. Chelsea Berg				2	2	2
Pre-Kindergarten	Ms. Chelsea Berg			7	12	19	19
	Mrs. Jessica Lannen			14	24	38	38
Kindergarten	Julia Bauer	3	6	8	2		19
	Mrs. Christy Perra	8	7	7			22
	Mrs. Brittany Toraason	5	4	11			20
First Grade	Nicole Anderson	6	8	5			19
	Lois Croasdale	6	8	4	1		19
	Brooke Kurkowski				2		2
	Kristyn Peterson	8	6	5			19
Second Grade	Adam Falkenhayn	6	7	6	2		21
	Ms. Leslie Johnson	6	7	7			20
	Brooke Kurkowski				3		3
	Mrs. Wendy Woulfe	7	7	6			20
Third Grade	Erica Currier			16			16
	Brooke Jeppson	9	7	1	2		19
	Janet Roche	7	10		2		19
Fourth Grade	Mr. Michael Andreoni	7	7	3	3		20
	Sara Green	8	8	4			20
	Ms. Carly Lopez	5	8	4	4		21
	Kristin Wroblewski				1		1
	Unassigned					1	1
Fifth Grade	Kaitlyn Foley		5	14	3		22
	Mr. TJ Orlandi	9	7				16
	Amy Ossola	9	6		2		17
	Kristin Wroblewski			1			1
Sixth Grade	Mrs. Kellie Brandt	9	10		2		21
	Mrs. Amy Cacciatori	9	10				19
	Mr. Scott Sebastian			20			20
	Unassigned					1	1
Seventh Grade	Mrs. Linda Delao	1	1				2
	Mr. Shannon Leininger	11		16	1		28
	Mr. Ryan Milus	10	11	1			22
	Kathleen Ritchie	10	11	1			22
	Mrs. Kira Setchell				2		2
	Kristin Wroblewski				1		1
	Unassigned					1	1
Eighth Grade	Pam Buettner				1		1
	Jessalynn DeSerf	7	10	5			22
	Mr. Bryan Dickinson	11	11		1		23
	Mrs. Kira Setchell			1	2		3
	Mrs. Lauren Trumpinski			17			17
	Kristin Wroblewski			1	3		4
	Unassigned					1	1
Total Students		177	182	164	40	63	626

Appendix A - FY21 Estimated Tort Immunity Expenditures

Spring Valley Elementary District 99

Updated 10/20/20

CATEGORY	DESCRIPTION	TOTAL	TORT %	TORT \$	TOTAL
Insurance & Legal					
80-2361-3802	Property	22,309	100.00%	18,529.00	
80-2900-3800	Workers Comp	26,706	100.00%	25,716.00	
80-2361-3801	Liability	6,017	100.00%	7,720.00	
80-2369-3180	Attorney Fees	0	100.00%	0.00	
80-2370-3800	Cyber Insurance	2,388	100.00%	2,388.00	
80-2370-3800	Terrorism Coverage	0	100.00%	550.00	
	Total Insurance				54,903.00
Morning Supervision					
Grant Paid	Shilkuski	0	0.00%	0.00	
10-1225-1100	Craig Spec Ed Only	11,318	7.80%	882.80	
10-1222-1100	Case	26,978	8.30%	2,239.17	
10-1221-1100	Lipka	27,803	8.30%	2,307.65	
10-1215-1100	Sipovic	32,529	8.30%	2,699.91	
10-1221-1100	Bartels	21,127	8.30%	1,753.54	
10-1215-1100	D. Kleinau	27,201	8.30%	2,257.68	
10-1222-1100	Ziebell	27,201	8.30%	2,257.68	
	Total Morning Supervision				14,398.44
Lunch Supervision					
Grant Paid	Shilkuski	0	0.00%	0.00	
10-1225-1100	Craig Spec Ed Only	11,318	6.70%	758.31	
10-1222-1100	Case	26,978	7.10%	1,915.44	
10-1221-1100	Lipka	27,803	7.10%	1,974.01	
10-1215-1100	Sipovic	32,529	7.10%	2,309.56	
10-1221-1100	Bartels	21,127	7.10%	1,500.02	
10-1215-1100	D Kleinau	27,201	14.20%	3,862.54	
10-1222-1100	Ziebell	27,201	7.10%	1,931.27	
10-2220-1100	Herrmann	26,978	7.10%	1,915.44	
	Total Lunch Supervision				16,166.58
Playground Supervision					
10-1222-1100	Case	26,978	7.14%	1,926.23	
10-1221-1100	Lipka	27,803	7.14%	1,985.13	
10-1215-1100	Sipovic	32,529	7.14%	2,322.57	
10-1221-1100	Bartels	21,127	14.28%	3,016.94	
10-1215-1100	D Kleinau	27,201	7.14%	1,942.15	
10-1222-1100	Ziebell	27,201	7.14%	1,942.15	
10-1800-1100#38	Ruiz	27,201	0.00%	0.00	
	Total Playground Supervision				13,135.17

CATEGORY	DESCRIPTION	TOTAL	TORT %	TORT \$	TOTAL
Cooks					
10-2560-1100	Gaeta	26,030	7.14%	1,858.54	
	Ott	27,930	7.14%	1,994.20	
	Total Cooks				3,852.74
School Nurse					
10-2130-1100	Hoscheid	37,156	100.00%	37,156.00	37,156.00
Administration					
10-2410-1100	Nauman (Principal)	82,776	15.00%	12,416.40	
10-2410-1100	Geist (Asst Principal)	71,739	15.00%	10,760.85	
10-2320-1100	Hermes (Superintendent)	113,279	10.00%	11,327.90	
10-2520-1100	Fiscal Services	52,437	15.00%	7,865.55	
10-2320-1101	Supt Secretary	38,875	15.00%	5,831.25	
10-2410-1101	Principals Sec JFK	62,083	15.00%	9,312.45	
	Total Admininstration				57,514.40
Preventative Maint					
20-2540-1100	Herrmann	31,782	25.00%	7,945.50	
	Marusich	51,834	15.00%	7,775.10	
	Nadolski	29,515	15.00%	4,427.25	
	Total Prevent Maint				20,147.85
Building & Life Safety					
	Asbestos Management	350	100.00%	350.00	
	Boiler Inspection	100	100.00%	100.00	
	Total Building & Life Safety				450.00
Unemployment Insurance					
	Claims	5,000	100.00%	5,000.00	
					5,000.00
Security System					
	Annual Charges	1,400	100.00%	1,400.00	
					1,400.00

TOTAL ESTIMATED TORT IMMUNITY EXPENDITURES				224,124.19
Notes				Salaries
Salary amounts are based on percentages of total minutes worked.				162,371.19
				T/F EDUC
				142,223.34
				T/F BLDG
				20,147.85

SPRING VALLEY C.C. ELEMENTARY SCHOOLS
DISTRICT NO. 99 - BUREAU COUNTY, SPRING VALLEY, ILLINOIS
PRINCIPAL'S SECRETARY

SECTION I:

This working agreement shall be valid and holding for a period beginning August 1, 2019 and expiring July 31, 2022.

SECTION II:

Hourly Rate:

A. \$14.92 FY 20

B. \$15.40 FY 21

C. \$15.89 FY 22

SECTION III:

Health Insurance:

Full single coverage for health and life insurance will be paid by the District.

If covered by health insurance from another source, the Secretary may elect not to participate in the District's health insurance plan and receive the amount stipulated by the Board of Education in lieu of the insurance.

Life Insurance:

The Board of Education shall provide cost, life insurance in the amount of Fifty Thousand and no/00 (\$50,000) Dollars.

SECTION IV:

WORK SCHEDULE:

8 Hours per Day, with ½ hour for lunch.

If school is dismissed due to inclement weather, emergency, or on the days when school is dismissed at 2:00 p.m., the Secretary will remain until the last school bus is in.

SECTION V:

Sick Leave:

Secretary shall receive 18 sick days per year for 1-10 years of service, 21 sick days for 11 -20 years of service, 23 sick days for over 20 year of service accumulative to 240 working days and will receive one-half day pay for sick days over 240.

Sick Leave Defined:

Sick leave shall be interpreted to include bereavement leave for death in the employee's family or household, as well as illness in the employee's family or household.

1. The term "immediate family" shall be interpreted to mean spouse, son, daughter, father, mother, sister, brother, father-in-law, mother-in-law, son-in-law, daughter-in-law, grandchildren, grandparents, and legal guardians.
2. The term "household" shall be interpreted to mean aunt, uncle, niece, nephew, sister-in-law, brother-in-law, and grandparents-in-law.
3. Three days of bereavement leave shall be granted for each case where death has occurred in the "immediate family" and one day bereavement leave shall be granted for each case where death has occurred in the "household".

SECTION VI:

Personal Business Day:

Three (3) personal business day per year will be allowed as personal business days. If the Secretary has an unused personal leave days at the end of the fiscal year, they will roll into sick leave.

Emergency Leave:

In the event that the Secretary has no available unused personal leave and due to an emergency must conduct some personal business during school hours, then the Secretary shall be granted two additional days of personal leave provided, however, must pay for the substitute.

SECTION VII:

Holidays:

The following holidays shall be granted to Secretary regardless if school is in session:

1. New Year's Eve
2. New Years Day
3. Martin Luther King's Birthday
4. Lincoln's Birthday or President's Day
5. Casimir Pulaski Day
6. Good Friday
7. Easter Monday
8. Memorial Day
9. Labor Day
10. Columbus Day
11. Full Day Parent Teacher Conference Day
12. Veteran's Day
13. Thanksgiving Day
14. Friday Following Thanksgiving
15. December 23
16. Christmas Eve
17. Christmas Day
18. December 26

Or Friday if on Saturday, Monday if on Sunday, providing there is no school.

If the District receives a waiver and conducts school on any of the listed holidays, then the Secretary shall receive another day off with pay.

The Superintendent shall have the authority to assign the Secretary where needed.

Retirement:

The Secretary, after 15 years of service, may submit intent to retire four years prior to the official retirement date to receive four (4) years of 6% salary increases.

September 23, 2020

Board of Directors of John F. Kennedy Elementary CCSD 99
999 N. Strong Avenue
Spring Valley, IL 61362

RE: Personnel Grievance- Corri L. Heiden

Dear Members of the Board of Directors:

Please accept this correspondence as my formal request that the Board review a recent change to my employment status.

On or about August 11, 2020, Mr. Hermes, Mrs. Nauman, and Mr. Geist had an informal conversation with me in which they informed me that my current position as Administrative Assistant to the Principal would be reclassified from a 10-month per annum role to an 11-month per annum role. This was to be affirmed at the monthly Board of Directors meeting the next night. Since I was under an employment contract and had never been approached about this possibility, I was taken aback. However, because I was under the impression that this change would take effect with the 2021-2022 academic year, I believed I had adequate time to evaluate my employment options.

After this discussion, a co-worker not in my chain of command informed me on multiple occasions that she believed the change to my status was effective immediately. I dismissed the possibility that a co-worker would know more about my employment situation than I would. To my surprise, the immediacy of the change was confirmed when my next paycheck reflected the 11-month work period.

I attempted to work through this issue informally and amicably with Mrs. Nauman in a meeting on September 18, 2020 and with Mr. Hermes on September 23, 2020 to no avail.

After almost five years in my current role, and a consistent pattern of "Excellent" performance evaluation ratings, I am disappointed in the manner in which this issue was handled. It is my hope that you will consider my solid work record when reviewing this matter.

Respectfully,

Corri L. Heiden
Administrative Assistant to the Principal

Exhibit A

Superintendent Goals

James Hermes

FY21

Spring Valley C.C.S.D. #99

General Goal: Facilities

Specific Goals:

- A. Maintain campus, technology infrastructure and facilities in order to meet the learning and extracurricular needs of students.
- B. Continue to improve safety on school grounds.
- C. Oversee Facility and equipment maintenance and efficiencies.
- D. Seek grants to improve energy efficiencies and alternative energy sources while also providing educational opportunities.

General Goal: Curriculum

Specific Goals:

- A. Ensure curriculum development and high expectations to improve upon District-wide performance.
- B. Expect high standards of student achievement, instruction and curriculum with the rigorous state standards and frameworks.
- C. Monitor, support, and articulate all curricula throughout, based on research and reflective of best practices.
- D. Provide staff development at all levels as identified in the School Improvement Plan and curriculum meetings.
- E. Provide a suitable and safe Learning environment, with appropriate discipline, structure and setting.
- F. Review all curricular purchases.
- G. Maintain articulation with Hall High School.
- H. Provide opportunities to improve teaching and learning practices.
- I. Promote and support the use of technology to increase learning, communication and productivity.

General Goal: Budget

Specific Goals:

- A. Maintain fiscal solvency through effective budgetary practices, while focusing on student achievement and high expectations.
- B. Adopt a budget that reflects the district's mission statement and goals.
- C. Maintain accountability procedures to ensure our culture of efficiency and fiscal responsibility, as measured by our audit.
- D. Continue to align staffing needs with enrollment and explore other proactive alternatives for funding.
- F. Provide financial documents to the Board to assist in long-term capital needs planning.
- G. Analyze and advise the Board on District local, State and Federal funding trends.
- H. Maintain and prioritize the District's curriculum, technology and facility plans, while identifying sustainable funding strategies and timelines, which target to improve student achievement and increase operational efficiency.

General Goals: Management

Specific Goals:

- A. Evaluate and address possible staff and structure issues annually.
- B. Maintain District goals with specified indicators of progress.
- C. Maintain productive and positive relationships, while identifying, creating partnerships & engaging stakeholders.
- D. Actively promote District #99 in a positive, proactive manner.
- E. Continue to seek partnerships within the community and area school districts.
- F. Monitor staff moral and continue open dialogue with union leadership to ensure a positive working environment.